

House of Representatives
Supplementary Order Paper

Thursday, 6 December 2007

Taxation (Annual Rates, Business Taxation, KiwiSaver, and Remedial Matters) Bill

Proposed motion to divide Bill into 3 Bills

Hon Peter Dunne, in Committee, to move the following:

That *clause 3* and the *heading before clause 3* be a separate Bill, and that for the *heading before clause 3* there be substituted the following enacting words, Title clause and Commencement clause:

The Parliament of New Zealand enacts as follows:

1 Title

This Act is the Taxation (Annual Rates of Income Tax 2007–08) Act **2007**.

2 Commencement

This Act comes into force on the day on which it receives the Royal assent.

That *the enacting words and clauses 1 and 2, the heading to Part 1, clauses 4 to 139B, the heading to Part 2, clauses 145 to 195, the heading to Part 3, the heading before clause 244, clauses 244 to 274, the heading before clause 276, clauses 276 to 529, and schedules 1 to 3 and 5* be a separate Bill, and that for *the enacting words and clauses 1 and 2* there be substituted the following enacting words, Title clause, and Commencement clause:

The Parliament of New Zealand enacts as follows:

1 Title

This Act is the Taxation (Business Taxation and Remedial Matters) Act **2007**.

2 Commencement

- (1) This Act comes into force on the date on which it receives the Royal assent, except as provided in this section.
- (2) **Section 255B** is treated as coming into force on 1 April 1995.
- (3) **Sections 256 and 257** are treated as coming into force on 1 April 1997.
- (4) **Sections 174(1) and (2) and 244(1)** are treated as coming into force on 1 April 1999.
- (5) **Sections 253 and 254(3)** are treated as coming into force on 1 April 2001.
- (6) **Section 248(2), (4), and (5)** are treated as coming into force on 24 October 2001.
- (7) **Section 255C** is treated as coming into force on 1 April 2002.
- (8) **Section 244(2)** is treated as coming into force on 1 April 2003.
- (9) **Section 88(2)** is treated as coming into force on 4 June 2004.
- (10) **Section 258(3)** is treated as coming into force on 16 November 2004.
- (11) **Sections 5C, 6, 6B, 7, 8, 9B, 16, 17, 19, 20, 21, 22, 28, 31B, 32, 32B, 41, 42, 43, 44, 58D, 58E, 59B, 78C, 84, 107B, 118, 120, 135(28), (33), (39), and (66), 138(1), 167(1) and (2), and 247(1)** are treated as coming into force on 1 April 2005.
- (12) **Section 85(1)** is treated as coming into force on 1 July 2005.
- (13) **Sections 131 and 132** are treated as coming into force on 1 April 2006.
- (14) **Sections 85B, 135(49B), and 138(1B)** are treated as coming into force on 1 December 2006.
- (15) **Sections 5, 13, 23, 24, 25, 26, 31, 34, 35, 36, 37, 38, 40, 45, 46, 47, 48, 49, 50, 51, 52, 53, 53B, 54, 55, 56, 57, 57B, 58, 58B, 60, 61, 62, 63, 64, 65, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 78B, 79, 86, 87, 93(2), 94, 96, 97B, 107, 133, 133B(1) and (3), 134B, 135(5), (6), (7), (10), (11), (12), (13), (14), (15), (16), (17), (18), (19), (20), (21), (23), (27), (30), (34), (36), (49), (50), (52), (54), (55)(a) and (b), (56), (57), (59), (60), (61), (62), and (67), 137, 147(2) and (5), 148, 149(1), 150(1), 155, 159, 162(1) and (2), 164(1), 165(1) and (2), 168(1), 184(1), 193(1), 264, 268, 269, 271, 273, and 274** are treated as coming into force on 1 April 2007.
- (16) **Sections 108(2) and (4), 188, 190, 248(1) and (3), and 248B** are treated as coming into force on 17 May 2007.
- (17) **Sections 40BA, 40BAB, 40BAC, 58F, 78BB, and 135(18B), (28B), and (69B)** are treated as coming into force on 20 June 2007.
- (18) **Sections 5B, 9, 24B, 24C, 24D, 27B, 58C, 77, 78, 78D, 80, 80B, 81, 81B, 81C, 81D, 81E, 82, 82B, 82C, 83, 83B, 83C, 83D, 83E, 83F, 83G, 83H, 83I, 83J, 83K, 83L, 83M, 83N, 92, 93(1), 97, 98, 99, 101, 102, 103, 103B, 104, 105, 106, 106B, 106C, 106D, 110, 110B, 112, 113, 114, 115,**

- 116, 117(2), 119(2), 121, 122, 123, 124, 125, 126, 127, 128, 133B(2), 134, 135(2), (4), (26), (37), (41), (42), (43), (44), (45), (46), (47), and (48), 139B, 147B, 150B, 150C(1), (2), and (3), 157B(1), (2), (3), (4), and (5), 157C(1), 172B, 172C, 172D, 172E, 173, 177, 178, 179, 180, 181, and 251B(1)** are treated as coming into force on 1 October 2007.
- (19) **Section 249** is treated as coming into force on 30 November 2007.
- (20) **Sections 147C, 149(2) and (3), 150(2) and (3), 150C(2B) and (4), 154B, 155B(2), 156(1), 156B, 157(2) and (3), 157B(1A), (1B), (1C), (3B), and (6), 157C(2), 159B, 159C, 159D, 159E, 159F, 159G, 159H, 159I, 159J, 161B, 161C, 162(1B), (1C), and (3), 164(2), 165(1B), 168(2) to (4), 174(1B), 175, 176, 176B, 182(1) to (3), 183, 184(1A), (2), and (2B), 185, 186, 187, 189, 191, 192, 192B, 193(2), 194, 194B, 194C, 194D, 194E, 244(1B) and (3), 247(2), 251BA, 251B(2), 260, 263B, 277 to 288, 291 to 298, 300 to 311, 313 to 406, 407(1), 408 to 507, 509 to 518, 519(2) to (41) and (43) to (68), 519B to 521, 522(1) and (2), and 523 to 529** come into force on 1 April 2008.
- (21) **Sections 11, 12, 18, 29, 30, 95, 135(38), 136, 151(1) to (3), 152, 272, 289, 290, 299, 312, 407(2), 508, 519(42), and 522(3)** come into force on 1 July 2008.
- (22) **Sections 160(1), 263, 266, and 267** come into force on the earlier of the following:
- (a) a date to be fixed by the Governor-General by Order in Council:
 - (b) 1 April 2009.
- (23) **Section 166** comes into force on the earlier of the following:
- (a) a date to be fixed by the Governor-General by Order in Council:
 - (b) 1 April 2010.

That the heading before clause 140, clauses 140 to 144, the heading before clause 196, clauses 196 to 199G, the heading before clause 200, clauses 200 to 243E, the heading before clause 274B, clauses 274B to 275, the heading before clause 530, clauses 530 to 545, and schedule 4 be a separate Bill, and that before the heading before clause 140 there be inserted the following enacting words, Title clause, and Commencement clause:

The Parliament of New Zealand enacts as follows:

1 Title

This Act is the Taxation (KiwiSaver) Act **2007**.

2 Commencement

- (1) This Act comes into force on the date on which it receives the Royal assent, except as provided in this section.
- (2) **Section 239C(1)** is treated as coming into force on 1 April 2007.

- (3) **Sections 274B, 274C, and 275** are treated as coming into force on 17 May 2007.
- (4) **Sections 141, 142B to 142E, 144(2)(a), (4), and (7), 198B(1) and (2), 201(4), (6)(d), (8), and (9)(a), 201BA, 201B, 204(1), 205, 205B(1), 205C, 205D(1), 206, 208, 209, 210, 211, 211B, 211C, 211D, 212B, 212C, 212D, 213, 214D, 218(1), 224C, 224D, 229, 230(1), 231B, 232, 234(1) and (3), 236(6), and 240** are treated as coming into force on 1 July 2007.
- (5) **Section 226B** is treated as coming into force on 1 October 2007.
- (6) **Section 545** is treated as coming into force on 1 November 2007.
- (7) **Sections 142, 143, 143B, 144(2)(aa), (b) to (e), (3), (5), (6), (8), and (9), 197, 198, 198B(3), 198BA, 199, 199D, 201(1), (2), (3), (4B), (5), (5B), (6B), (7), (8B), (9)(b), (10), and (11), 202, 202BA, 203, 204(2), 205B(2), 205D(2), 212, 214C, 215, 216, 217, 218(1B) and (2), 219, 222, 224(1A), 224E, 225, 226B(2), 226BB to 226BE, 226D, 227, 227BA, 227B, 230B(1), (2), (3), and (5), 231, 236(1B) and (7), 237, 240B(2), and 530 to 544** come into force on 1 April 2008.
- (8) **Sections 197B, 199B, 199C, 199E to 199G, 214B(2), 220, 229B, 230(3), 231, and 240C(2)** come into force on 1 April 2009.

Explanatory note

This Supplementary Order Paper splits the Taxation (Annual Rates, Savings Investment, and Miscellaneous Provisions) Bill into 3 bills.

