

## **KiwiSaver Act Commencement Order 2006**

### **Preamble**

At Wellington this 27th day of November 2006

Pursuant to section 2 of the KiwiSaver Act 2006, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following order.

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#### **1 Title**

This order is the KiwiSaver Act Commencement Order 2006.

#### **2 Commencement of provisions of KiwiSaver Act 2006**

- (1) The following provisions of the KiwiSaver Act 2006 come into force on 1 July 2007:
- (a) sections 10 to 21 (which are the automatic enrolment rules):
  - (b) sections 22 and 23 (which are notice requirements for people who start new employment):
  - (c) sections 33 to 39 (which relate to opting in):
  - (d) sections 40 to 43 (which require information about the overall KiwiSaver scheme to be provided):
  - (e) section 45 (which relates to people choosing their own KiwiSaver scheme):
  - (f) section 66 (which is the obligation to make deductions):

- (g) so much of Schedule 3 as relates to section NE 3(2) to (6) of the Income Tax Act 2004 (which is the capped exemption from specified superannuation withholding tax for employer contributions to KiwiSaver schemes).
- (2) The rest of the KiwiSaver Act 2006 comes into force on 1 December 2006.

Diane Morcom,  
Clerk of the Executive Council.

### **Explanatory note**

*This note is not part of the order, but is intended to indicate its general effect.*

This order brings into force, on 1 July 2007, the key provisions of the KiwiSaver Act 2006. These are the provisions that relate to—

- the automatic enrolment of people in KiwiSaver schemes on starting new employment and related notice requirements:
- the opting in of people to KiwiSaver schemes and related information requirements:
- the requirements for the Commissioner of Inland Revenue and employers to supply information packs about the overall KiwiSaver scheme:
- the ability for people to choose their own KiwiSaver scheme by contracting directly with the provider:
- the obligation for employers to make deductions:
- the capped exemption from specified superannuation withholding tax for employer contributions to KiwiSaver schemes.

The rest of the Act comes into force on 1 December 2006, so that things can be set up ready for when the key provisions commence.

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