



ANALYSIS

<p>Title</p> <p>1. Short Title and commencement</p>	<p>2. Interpretation</p> <p>3. Rates rebate</p>
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1974, No. 29

An Act to amend the Rates Rebate Act 1973

[19 July 1974]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

1. Short Title and commencement—(1) This Act may be cited as the Rates Rebate Amendment Act 1974, and shall be read together with and deemed part of the Rates Rebate Act 1973 (hereinafter referred to as the principal Act).

(2) This Act shall be deemed to have come into force on the 1st day of April 1974.

2. Interpretation—(1) Section 2 of the principal Act is hereby amended by adding to the definition of the term “income”, in subsection (1), the following paragraph:

“(h) Any salary or wages of a person in receipt of an age, widow’s, invalid’s, domestic purposes, or related emergency benefit under Part I of the Social Security Act 1964 or an economic pension, a war veteran’s allowance, or a war serviceman’s pension under the War Pensions Act 1954, being salary or wages earned in respect of a period before the date of commencement of that benefit, pension, or allowance:”.

(2) The said section 2 is hereby further amended by omitting from the definition of the term "ratepayer", in subsection (1), the words "will or trust", and substituting the words "will, trust, agreement, or undertaking".

(3) The said section 2 is hereby further amended by inserting in the definition of the term "residential property", in subsection (1), after the words "property that is also used", the word "principally".

3. Rates rebate—Section 3 of the principal Act is hereby amended by inserting, after subsection (1), the following subsection:

"(1A) Notwithstanding anything in subsection (1) of this section, any ratepayer who at the commencement of any rating year was the occupier of any residential property shall be entitled under that subsection to a rates rebate in respect of the total of the periods of his occupancy of that property and any other residential property subsequently occupied by him as his usual place of residence in that rating year. For the purpose of assessing under that subsection the amount of any rebate to which he is so entitled—

"(a) The rates payable in respect of each such property shall be apportioned according to the period of his occupancy; and

"(b) The several amounts so apportioned as payable by him shall be aggregated."

This Act is administered in the Department of Internal Affairs.
