

# **Child Support Amendment Bill**

Government Bill

As reported from the committee of the whole House

This bill was formerly part of the Taxation (Annual Rates, Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Bill as reported from the Finance and Expenditure Committee. The committee of the whole House has further amended the bill and has divided it into the following bills:

- The Taxation (Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Bill, comprising Parts 2 to 4 (except for clauses 145 to 158)
  - The Taxation (Annual Rates of Income Tax 2002–03) Bill, comprising Part 1
  - The Student Loan Scheme Amendment Bill, comprising clauses 145 to 154
  - This bill, comprising clauses 155 to 158.
-

## Key to symbols used in reprinted bill

### As reported from a select committee

#### Struck out (unanimous)

Subject to this Act,

Text struck out unanimously

*(Subject to this Act,)*

Words struck out unanimously

Subject to this Act,

Words inserted unanimously

---

*Hon Dr Michael Cullen*

# Child Support Amendment Bill

Government Bill

## Contents

1	Title	157	Protected net earnings rate
2	Commencement	158	Position where liable person has 2 or more employers
155	Child Support Act 1991		
156	Unremitted deductions made by employers		

**The Parliament of New Zealand enacts as follows:**

**1 Title**

This Act is the Child Support Amendment Act **2003**.

**2 Commencement**

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

5

**155 Child Support Act 1991**

**Sections 156 to 159** amend the Child Support Act 1991 (1991 No 142) (in those sections called “the principal Act”).

**156 Unremitted deductions made by employers**

10

- (1) The heading to section 147 of the principal Act is amended by adding the words “**or PAYE intermediaries**”.
- (2) **Subsection (1)** applies to obligations under the principal Act that arise on and after 1 April (2003) 2004.

**157 Protected net earnings rate**

15

- (1) Section 165(1) of the principal Act is amended by inserting, after the words “the employer of a liable person”, the words “, or a PAYE intermediary for the employer,”.
- (2) Section 165(2) of the principal Act is amended by inserting, after the words “an employer”, the words “or a PAYE intermediary”.

20

(3) Section 165 of the principal Act is amended by adding the following subsection:

“(3) In this section, **PAYE intermediary** (*has the same meaning as in section OB 1*) means a PAYE intermediary as defined in **section OB 1** of the Income Tax Act 1994.”

5

(4) **Subsections (1) to (3)** apply to obligations under the principal Act that arise on and after 1 April (2003) 2004.

**158 Position where liable person has 2 or more employers**

(1) Section 166(2) of the principal Act is amended by—

(a) inserting, after the words “an employer of the liable person”, the words “, or a PAYE intermediary for the employer,”:

10

(b) inserting, after the words “all employers of the liable person”, the words “(*including any PAYE intermediary*) and all PAYE intermediaries”.

15

(2) Section 166 of the principal Act is amended by adding the following subsection:

“(3) In this section, **PAYE intermediary** has the same meaning as in section OB 1 of the Income Tax Act 1994.”

(3) **Subsections (1) and (2)** apply to obligations under the principal Act that arise on and after 1 April (2003) 2004.

20

**Struck out (unanimous)**

**159 Offence to prejudice employees because of financial support liability**

(1) Section 171(1)(g) of the principal Act is amended by inserting, after the words “the employer”, the words “or to the PAYE intermediary”.

25

(2) Section 171 of the principal Act is amended by adding the following subsection:

“(4) In this section, **PAYE intermediary** has the same meaning as in section OB 1 of the Income Tax Act 1994.”

30

(3) **Subsections (1) and (2)** apply on and after 1 April 2003.

---

**Legislative history**

19 March 2003

Divided from Taxation (Annual Rates, Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Bill (Bill 213-3D)

---