



# Cabinet Legislation Committee

## Minute of Decision

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### Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Bill: Approval for Release of Supplementary Order Paper

**Portfolio**                      **Revenue**

On 11 June 2019, the Cabinet Legislation Committee:

- 1        **noted** that on 22 May 2019, the Cabinet Economic Development Committee (DEV) to improve property tax compliance and enforcement, agreed to remove an exemption from the requirement to provide a person's IRD number or tax identification number (and jurisdiction of tax residence) when the transfer of property relates to the person's main home [DEV-19-MIN-0127];
- 2        **noted** that Cabinet has previously agreed to retain an indicator on the Land Transfer Tax Statement to identify where it is a person's main home;
- 3        **agreed** that the main home indicator should apply to transfers by both natural persons and for transfers of property held in a trust;
- 4        **noted** that the attached Supplementary Order Paper (SOP) makes substantive, remedial and technical amendments to:
  - 4.1      the Land Transfer Act 2017, to remove an exemption from the requirement to provide a person's IRD number and, if applicable, any tax identification numbers and jurisdictions of tax residence;
  - 4.2      the Income Tax Act 2007;
  - 4.3      the Goods and Services Tax Act 1985.
- 5        **approved** the attached SOP for release [IRD 21621-2/1.12], subject to the final approval of the government caucuses and sufficient support in the House of Representatives;
- 6        **authorised** the Minister of Revenue to make minor amendments of a technical nature to the SOP in relation to the measures recommended in the paper under LEG-19-SUB-0078 without further reference to Cabinet;

- 7 **agreed** that the attached SOP should be released before the Committee of the whole House stage of the Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Bill, which is expected to occur between 18-20 June 2019.

Vivien Meek  
Committee Secretary

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**Present:**

Rt Hon Winston Peters  
Hon David Parker  
Hon Stuart Nash  
Hon Iain Lees-Galloway (Chair)  
Hon Jenny Salesa  
Hon Tracey Martin  
Hon Julie Ann Genter  
Hon Eugenie Sage  
Hon Ruth Dyson (Senior Government Whip)

**Officials present from:**

Office of the Prime Minister  
Officials Committee for LEG

**Hard-copy distribution:**

Minister of Revenue