

R.G. 112/9944

Registrar-General's Office,

Wellington C.I.

THE REGISTRAR OF BIRTHS,

14 May 1965

*Palroa*  
Direction of Registrar-General for Registration of Particulars of birth under Legitimation Act 1939

Application has been made to me, pursuant to the Legitimation Act 1939, for registration of particulars of the birth of *Nelson Tamara Paynter* showing that person as the lawful issue of his parents.

I am satisfied that such person has been legitimated under the Act and accordingly direct registration of the particulars of the birth of such person as are set out on the back hereof.

*Mr N. K. Paynter*, of *Palroa*

has been authorised or appointed to attend your office within *42* days from the date hereof for the purpose of signing the registration and the duplicate entry.

The words "ON THE AUTHORITY OF THE REGISTRAR-GENERAL" must appear in column 10 of the new entry between the date of registration and your signature as Registrar.

Should a certificate of birth of the child be required, particulars will be given from the new entry. (See section 5 subsection (11) of the Legitimation Act 1939)

Kindly make the following note on the birth registration relating to *Nelson Tamara*  
*Le Moanani* born at *Palroa* *14 May 1965*

"Subsequent entry under authority of Legitimation Act 1939, Entry No. \_\_\_\_\_ of \_\_\_\_\_" and append the same to your signature and designation.

*H. G. Court*  
Registrar-General

THE REGISTRAR-GENERAL.

1. Action taken accordingly. New Entry No. *82*, of *17 MAY 1965* 19\_\_.

2. Birth indexed in the index for the year in which the birth occurred.  
(Signed) *H. G. Court*, Registrar.

[This form to be retained by the Registrar as his file copy]

[P.T.O.]

CERTIFIED TRUE COPY  
REGISTRAR  
*H. G. Court*  
DATE 11 MAR 2016

Column 2—

(1) When born: 5 January 1965

(2) Where born: Paeroa

Column 3—

Christian or first names: Nelson Tamara

Column 5—

Sex: M

Column 6: Father—

(1) Name and surname: Nelson Eric Paynter

(2) Profession or Occupation: Bulldozer Operator

(3) Age: 34

(4) Birthplace: Dargaville

Column 7: Mother—

(1) Name and surname: Helen Paynter

(2) Maiden surname: Te Moananui

(3) Age: 19

(4) Birthplace: Paeroa

Column 8: PARENTS—

(1) When married: 25 February 1965

(2) Where married: Paeroa

Previous children of existing marriage:

(a) Living—Ages each sex: M., -; F., -

(b) Dead—Number each sex: M., -; F., -

Degree of Maori Blood (if any) of father: -

Tribe of father: -

Degree of Maori blood (if any) of mother: Full

Tribe of mother: ngati Tamatera

Column 9: INFORMANT—

(1) Signature: N. E. Paynter

(2) Description: Father

(3) Residence: Paeroa

LMx2:10:61:4793W.P.



No.	CHILD			PARENTS				INFORMANT	REGISTRAR
	1. When Born. 2. Where Born.	Christian or First Names (Of a twin, state whether elder or younger) (If child still-born, to be noted in this column)	Sex (M. or F.)	Father 1. Name and Surname. 2. Profession or Occupation. 3. Age. 4. Birthplace.	Mother 1. Name and Surname. 2. Maiden Surname. 3. Age. 4. Birthplace.	1. When Married. 2. Where Married. 3. Previous Children of Existing Marriage: (a) Living—Age, Sex. (b) Dead—Number, Sex. 4. Degree of Maori blood (if any) and Tribe: (a) Father. (b) Mother.	1. Signature. 2. Description. 3. Residence.		
(1) 82	(1) 5 January 1965	Nelson Tamara	M	(1) Nelson Eric Paynter (2) Bulldozer Operator (3) 34 Dargaville (4)	(1) Helen Paynter (2) Paeroa (3) Te Moeranui (4) 19 Paeroa	(1) 25 February 1965 (2) Paeroa (3) M. - F. (4) Degree: - Tribe: - (b) Degree: Full Tribe: Ngati Tamatere	(1) <i>H. Paynter</i> (2) <i>Mother</i> (3) <i>Still born Paeroa</i>	(1) 17 May 1965 On the Authority of the Registrar-General. (2) <i>H. Paynter</i> <i>Registrar</i>	

BIRTHS, DEATHS & MARRIAGES  
Printout Copy Only  
This is not a Certificate  
26 SEP 2016  
REGISTERED AT  
REGISTRATION No. 1965/22698  
REF No. 20160045458

CERTIFIED TRUE COPY  
REGISTRAR  
DATE 26 SEP 2016

# New Zealand Birth Certificate

## Te Tohu Whānautanga ki Aotearoa

### Child / Tamaiti

First/given name(s)  
Ingoa tapa **Nelson Tamara**

Surname/family name  
Ingoa whānau **Paynter**

First/given name(s) at birth\*  
Ingoa tapa i te whānautanga mai\* -

Surname/family name at birth\*  
Ingoa whānau i te whānautanga mai\* -

Sex  
Tāne, Wahine rānei **Male**

Still-birth/multiple birth (if applicable)  
I whānau kahu mai/i whānau  
whakareka mai (mēnā e hāngai ana) -

Date of birth  
Te rā whānau **5 January 1965**

Place of birth  
Te wāhi whānau **Paeroa**

New Zealand citizen by birth\*\*  
He kirirarau nō Aotearoa i te mea i whānau i konei\*\*  
Name changes  
Ngā whakarerekētanga ingoa **Not applicable to births that occurred prior to 1 January 2006**

### Mother / Whaea

First/given name(s)  
Ingoa tapa **Helen**

Surname/family name  
Ingoa whānau **Paynter**

First/given name(s) at birth\*\*\*  
Ingoa tapa i te whānautanga mai\*\*\* -

Surname/family name at birth\*\*\*  
Ingoa whānau i te whānautanga mai\*\*\* **Te Moananui**

Age  
Ngā tau **19**

Place of birth  
Te wāhi whānau **Paeroa**

### Father / Matua

First/given name(s)  
Ingoa tapa **Nelson Eric**

Surname/family name  
Ingoa whānau **Paynter**

First/given name(s) at birth\*\*\*  
Ingoa tapa i te whānautanga mai\*\*\* -

Surname/family name at birth\*\*\*  
Ingoa whānau i te whānautanga mai\*\*\* -

Age  
Ngā tau **34**

Place of birth  
Te wāhi whānau **Dargaville**

\* If name has changed / Mēnā kua rerekē te ingoa

\*\* As determined under the Citizenship Act 1977 / E ai ki tā te Citizenship Act 1977 whakaritenga

\*\*\* If different from above / Mēnā he rerekē ki tērā o runga ake

Certified to be a true copy of the above particulars included in an entry recorded in this office.  
E pono ana te kī he tauria tūturu tēnei o ngā kōrero o runga ake nei kua tuhia ki tētahi puka i tēnei tari.

Issued under the seal of the Registrar on 24 February 2016  
I tukuna i raro i te maru o te Pouroki i te 24 Hui-tanguru 2016

WARNING: This certificate is not evidence of the identity of the person presenting it  
KIA TŪPATO: Ehara tā tēnei tiwhikete i te taunaki i te tuakiri o te tangata ka tāpao atu

CAUTION: Any person who (1) falsifies any of the particulars on the certificate, or (2) uses it as true, knowing it to be false, is liable to prosecution under the Crimes Act 1961.  
WHAKAOHITI: Ko te tangata (1) ka whakarerekē i ngā kōrero o tēnei tiwhikete, (2) ka whakamahi ānō nei he pono, me te mōhio anō kei te hori kē, ka taea te whakawhiu i raro i te Ture Takahi Ture 1961.

Registration Number / Te Tau ā-Motu

**1965122698**





## New Zealand Legislation

# Tagged sections/clauses

### Perpetuities Act 1964 (as at 01 April 2008)

#### **3 Act and rule against perpetuities to bind the Crown**

This Act and the rule against perpetuities shall bind the Crown except in respect of dispositions of property made by the Crown.

Compare: Law Reform (Property, Perpetuities, and Succession) Act 1962 s 3(2) (WA); Perpetuities and Accumulations Act 1964 s 15(7) (UK)

### Perpetuities Act 1964 (as at 01 April 2008)

#### **5 Powers of appointment**

For the purposes of the rule against perpetuities, a power of appointment shall be treated as a special power unless —

- (a) in the instrument creating the power it is expressed to be exercisable by 1 person only; and
- (b) it could, at all times during its currency when that person is of full age and capacity, be exercised by him so as immediately to transfer to himself the whole of the interest governed by the power without the consent of any other person or compliance with any other condition, not being a formal condition relating only to the mode of exercise of the power:

provided that, for the purpose of determining whether a disposition made under a power of appointment exercisable by will only is invalid as infringing the rule against perpetuities, the power shall be treated as a general power where it would have fallen to be so treated if exercisable by deed.

Compare: Law Reform (Property, Perpetuities, and Succession) Act 1962 s 16 (WA); Perpetuities and Accumulations Act 1964 s 7 (UK)

### Family Violence Regulations 2019 (as made)

#### **23 Disclosure of information under Births, Deaths, Marriages, and Relationships Registration Act 1995 for administration of estates**

- (1) If a direction is made, nothing in [Part 9](#) of the Act or in [regulations 11 to 24](#) prevents the Registrar-General from permitting a person to inspect any document containing information to which [section 76\(1\)](#) or [77\(4\)](#) of the Births, Deaths, Marriages, and Relationships Registration Act 1995 applies, or from providing any person with a printout or copy of the document or a printout of the information, if the Registrar-General is satisfied that—

- (a) the person wishes to inspect the document or have the printout or copy for a purpose in connection with the administration of an estate or trust; and
  - (b) the person is executor, administrator, or trustee of the estate or trust; and
  - (c) the information is relevant for that purpose.
- (2) Before relevant information in respect of which a direction is in force is disclosed under subclause (1), the Registrar-General must notify the person to whom that direction relates, in writing, of the proposed disclosure.
- (3) Despite subclause (2), if it is not practicable to give notice under that subclause before disclosure of the relevant information, then the Registrar-General must give that notice as soon as practicable after disclosure of that information.

Compare: SR 1998/342 r 14

## Family Violence Regulations 2019 (as made)

### 24 Disclosure of information under Land Transfer Act 2017 for certain purposes

- (1) If a direction is made, nothing in [Part 9](#) of the Act or in [regulations 11 to 24](#) prevents the Registrar-General of Land from providing (under [section 40](#) of the Land Transfer Act 2017) a copy of an instrument or a record of title to a person who requires it—
- (a) to conduct a transaction with the person to whom that direction relates; or
  - (b) to have an instrument registered or noted under the [Land Transfer Act 2017](#) or any other enactment; or
  - (c) to exercise a right held, or satisfy an obligation owed, in relation to the particular land (but not land generally), such as the right to sell the land under a mortgagee's power of sale.
- (2) The person provided with the copy must not disclose the copy, or any information obtained from the copy, to anyone else except for the purpose for which the copy was required under subclause (1).
- (3) The Registrar must give notice to the person to whom the direction relates—
- (a) before providing the copy of the instrument or record of title to the person who requires it; or
  - (b) as soon as practicable after providing the copy to the person who requires it, if it is impracticable to give notice before that.
- (4) The notice must be given in accordance with [section 221](#) of the Land Transfer Act 2017 and must specify—
- (a) the instrument or record of title of which a copy will be provided; and
  - (b) the person to whom the copy will be provided; and
  - (c) when the copy will be provided.

Compare: SR 1998/342 r 15

## Land Transfer Act 2017 (as at 01 January 2020)

### 4 Land subject to this Act

The following land is subject to this Act:

- (a) land that is subject to the [Land Transfer Act 1952](#) immediately before the commencement of this section:
- (b) land alienated or contracted to be alienated from the Crown in fee simple after the commencement of this section:

- (c) land made subject to this Act by or under this Act or any other Act:
- (d) land that is, after the commencement of this section, vested in a person for a freehold estate under any other Act, including any Act relating to Māori land.

Land Transfer Act 2017 (as at 01 January 2020)

## 8 Act binds the Crown

This Act binds the Crown.

Land Transfer Act 2017 (as at 01 January 2020)

## 15 Record of title created in name of deceased person

A record of title created in the name of a deceased person takes effect as if the record of title were created immediately before the person died.

Compare: 1952 No 52 s 74

Land Transfer Act 1952 repealed 12 November 2018

## 2A Act binds the Crown

This Act binds the Crown.

Section 2A: inserted, on 1 February 1999, by section 32 of the Land Transfer (Automation) Amendment Act 1998 (1998 No 123).

Land Transfer Act 1952 repealed 12 November 2018

### *Title in substitution for Crown grant*

## 12 Issue of certificate of title in lieu of Crown grant

- (1) A Crown grant may not be issued for any land subject to the provisions of this Act; but in lieu of a grant the Governor-General may by warrant direct the Registrar to—
  - (a) issue a certificate of title for the land in [form 1](#) of Schedule 1; or
  - (b) create a computer register for the land and, if the land is not electronic transactions land, issue a certificate of title accordingly.
- (2) The—
  - (a) issue of a certificate of title under subsection (1)(a), when signed and registered; or
  - (b) recording of information in the register under subsection (1)(b), when effected,—
 has the force and effect of a Crown grant.
- (3) This section and [sections 14, 17, and 18](#) are subject to [section 116](#) of the Land Act 1948, and—
  - (a) the form of a certificate of title; or
  - (b) the form in which information is recorded in the register,—

may be varied as required by the operation of that section.

Section 12: replaced, on 1 February 1999, by section 43(1) of the Land Transfer (Automation) Amendment Act 1998 (1998 No 123).

Section 12(1)(b): replaced, on 1 June 2002, by [section 65\(1\)](#) of the Land Transfer (Computer Registers and Electronic Lodgement) Amendment Act 2002 (2002 No 11).

Land Transfer Act 1952 repealed 12 November 2018

### *Registered proprietors*

#### **61 Persons jointly registered to be joint tenants**

Subject to any Act of the Parliament of New Zealand for the time being in force relating to the tenure of land by persons of the Maori race, any 2 or more persons named in any Crown grant or in any instrument executed under this Act as transferees, mortgagees, or proprietors of any estate or interest, shall, unless the contrary is expressed, be deemed to be entitled as joint tenants with right of survivorship, and every such instrument, when registered, shall take effect accordingly.

Compare: 1915 No 35 s 57; 1947 No 59 [Part 1](#)

Section 61: amended, on 1 January 1987, pursuant to [section 29\(2\)](#) of the Constitution Act 1986 (1986 No 114).

Land Transfer Act 1952 repealed 12 November 2018

#### **62 Estate of registered proprietor paramount**

Notwithstanding the existence in any other person of any estate or interest, whether derived by grant from the Crown or otherwise, which but for this Act might be held to be paramount or to have priority but subject to the provisions of [Part 1](#) of the Land Transfer Amendment Act 1963, the registered proprietor of land or of any estate or interest in land under the provisions of this Act shall, except in case of fraud, hold the same subject to such encumbrances, liens, estates, or interests as may be notified on the folium of the register constituted by the grant or certificate of title of the land, but absolutely free from all other encumbrances, liens, estates, or interests whatsoever,—

- (a) except the estate or interest of a proprietor claiming the same land under a prior certificate of title or under a prior grant registered under the provisions of this Act; and
- (b) except so far as regards the omission or misdescription of any right of way or other easement created in or existing upon any land; and
- (c) except so far as regards any portion of land that may be erroneously included in the grant, certificate of title, lease, or other instrument evidencing the title of the registered proprietor by wrong description of parcels or of boundaries.

Compare: 1915 No 35 s 58

Section 62: amended, on 23 October 1963, by [section 22\(a\)](#) of the Land Transfer Amendment Act 1963 (1963 No 61).

Land Transfer Amendment Act 1963 repealed 12 November 2018

#### **3 Application for certificate of title based on possession**

(1) Where—

- (a) Any person has been in possession of any land which is subject to the principal Act, being land for which a



certificate of title has been issued or a Crown grant has been registered under that Act, for a continuous period of not less than 20 years, and continues in possession of the land; and

- (b) That possession was such that he would have been entitled to apply for a title to the land on the ground of possession if the land had not been subject to the principal Act,—

he may, in accordance with the provisions of this Part of this Act, apply to the Registrar in the prescribed form for the issue to him of a certificate of title for an estate in fee simple in the land.

- (2) For the purposes of this Part of this Act, possession of any land by any person through or under whom the applicant claims shall be deemed to be possession by the applicant.
- (3) For the purposes of this Part of this Act, possession of any land by 1 or more joint tenants or tenants in common at any time (whether after or before the commencement of the [Land Transfer Amendment Act 1995](#))—
- (a) Shall not of itself be (or be deemed to have been) possession of the land by the other tenant or tenants; and
- (b) Shall be (or be deemed to have been) capable of being adverse possession as against the other tenant or tenants.

Subsection (1) was amended, as from 17 May 2005, by section 18 [Land Transfer Amendment Act 2005](#) (2005 No 58) by substituting the words “the prescribed form” for the words “Form U in the Second Schedule to the principal Act”.

Subsection (3) was inserted, as from 30 March 1995, by section 2(1) [Land Transfer Amendment Act 1995](#) (1995 No 11).

## Land Transfer Act 1952 repealed 12 November 2018

### 74 Certificate issued in name of deceased person not void

If any certificate, whether on the first bringing of land under this Act or otherwise, is issued in the name of a person who has previously died, the certificate shall not be void, but the land comprised therein shall devolve in like manner as if the certificate had been issued immediately prior to the death.

Compare: 1915 No 35 s 67

## Land Transfer Act 1952 repealed 12 November 2018

### 135 Beneficiary may use name of trustee in prosecuting or defending action

- (1) Whenever a person entitled to or interested in land as a trustee would be entitled to bring or defend any action in his own name for recovering the possession of land under this Act, that person shall be bound to allow his name to be used as a plaintiff or defendant in any such action by any beneficiary or person claiming an estate or interest in the land.
- (2) In every such case the person entitled or interested as such trustee as aforesaid shall be entitled to be indemnified in like manner as a trustee would before the commencement of the [Land Transfer Act 1885](#) have been entitled to be indemnified in a similar case of his name being used in any such action or proceeding by his cestui que trust.

Compare: 1915 No 35 s 136

## Land Transfer Act 2017 (as at 01 January 2020)

### 59 Compensation for loss of estate or interest in land

- (1) A person may bring a proceeding in the court against the Crown for compensation if the person,—
- (a) by reason of anything in subsection (2), is deprived of an estate or interest in land; and

- (b) by this Act, is barred from bringing an action for possession or other action for recovery of the estate or interest (other than an application for an order under [section 55](#)).
- (2) The things referred to in subsection (1) are as follows:
- (a) registration of another person as the owner of the estate or interest or of a different estate or interest under a void instrument or through fraud:
  - (b) the bringing of land under the Act otherwise than in accordance with the procedure prescribed by this Act or any other Act:
  - (c) an order under [section 55](#) (which relates to the power of the court to direct that the register be altered):
  - (d) unlawful alterations to, or entries on, the register.
- (3) The liability of the Crown to pay compensation does not depend on whether the person acquired the estate or interest for valuable consideration.
- Compare: 1952 No 52 s 172(b)

Land Transfer Act 2017 (as at 01 January 2020)

## 65 Valuation of estate or interest in land and matters relating to onus of proof

- (1) The value of the estate or interest in land is the market value of that estate or interest at the date on which the claimant gained (or ought reasonably to have gained) knowledge that the loss had occurred.
- (2) The Crown has the onus of proof if it alleges that a reasonable person would have gained knowledge of the loss on an earlier date than the claimant.

Land Transfer Act 2017 (as at 01 January 2020)

### *Further provisions where compensation paid*

## 71 Right of subrogation

The Crown is subrogated, to the extent of any compensation made or to be made, to all the rights and remedies a claimant may have, but for the subrogation, in relation to the matter to which the claimant's claim relates.

Land Transfer Act 2017 (as at 01 January 2020)

## 72 Certain compensation recoverable by Crown as debt

- (1) Subsection (2) applies if an amount of compensation is paid by the Crown under this Act for loss or damage that results from fraud.
- (2) The amount of compensation, and any costs incurred by the Crown in relation to the claim or proceeding, may be recovered by the Crown as a debt due from the person responsible for the fraud.
- (3) Subsection (4) applies if an amount of compensation is paid by the Crown under [section 60](#) for loss or damage caused wholly or partly by the negligence of a purchaser's practitioner.
- (4) The amount of compensation, and any costs incurred by the Crown in relation to the claim or proceeding, to the extent that it may properly be attributed to that practitioner's negligence, may be recovered by the Crown as a debt due from the practitioner.

Compare: 1952 No 52 s 175(1), (1A)

## Land Transfer Act 2017 (as at 01 January 2020)

### 80 Omissions and errors

- (1) An omission or error in any tax information provided in accordance with [section 78\(2\) or \(3\)](#) must be corrected as follows:
- (a) if the tax information in a tax statement was incorrect, the transferor or transferee must complete a corrected tax statement in accordance with [section 79](#) and, if applicable, give it to the relevant certifier in accordance with [section 78\(2\)\(a\)](#);
  - (b) if the incorrect tax information was given to the chief executive by lodging the information in an electronic workspace facility in accordance with [section 78\(2\)\(b\)](#), the certifier must lodge the corrected tax information in an electronic workspace facility;
  - (c) if the incorrect tax information was given to the chief executive by attaching a tax statement to an instrument in accordance with [section 78\(3\)](#), the corrected tax statement must be given to the chief executive.
- (2) An omission or error in any tax information provided in accordance with [section 78\(2\) or \(3\)](#), or any other failure to comply with [sections 78 and 79](#), does not—
- (a) affect the validity of any registration of an instrument to transfer a specified estate in land; or
  - (b) give rise to any liability of, or claim for compensation from, the chief executive, the Registrar-General, or the Crown.

Compare: 1952 No 52 s 156D

## Land Transfer Act 2017 (as at 01 January 2020)

# Subpart 4—Easements, *profits à prendre*, and covenants under Property Law Act 2007

## *Easements and profits à prendre*

### 107 Interpretation

In this subpart,—

**grantee**, in relation to an easement or a *profit à prendre*, means—

- (a) the registered owner of the benefited land or, if the benefited land is land of the Crown with no registered owner, the Sovereign; or
- (b) the person entitled to the benefit of the easement or *profit à prendre*

**grantor**, in relation to an easement or a *profit à prendre*, means the registered owner of the burdened land or, if the burdened land is land of the Crown with no registered owner, the Sovereign

**rights and powers** includes terms, conditions, and covenants.

Compare: 1952 No 52 s 90E

## Land Transfer Act 2017 (as at 01 January 2020)

**108 Registration and surrender of easements and *profits à prendre***

- (1) The following must be used in order to register an easement or a *profit à prendre* or the surrender of an easement or a *profit à prendre*:
  - (a) an easement instrument under [section 109](#); or
  - (b) a transfer instrument under [section 73](#); or
  - (c) in the case of an easement, a deposit document under [section 110](#) together with the deposit under [section 224](#) of a plan to which the deposit document relates.
- (2) A transfer instrument used for the purposes of subsection (1) must be executed by the grantor and the grantee.
- (3) An easement may be registered even though the same person is the grantor and the grantee.
- (4) The Registrar must register the easement or *profit à prendre* on the record of title for the burdened land and any benefited land.
- (5) The Registrar must create a record of title for an easement or a *profit à prendre* over land of the Crown for which no separate record of title exists.

Compare: 1952 No 52 [ss 90, 90A, 90B, 90E](#)

## Land Transfer Act 2017 (as at 01 January 2020)

**109 Easement instruments**

- (1) An easement instrument must contain the prescribed information.
- (2) An easement instrument must be executed by the grantor and the grantee.
- (3) The consent of a registered mortgagee of the burdened land must be obtained before registration of an instrument to register an easement or a *profit à prendre*.
- (4) The consent of a registered mortgagee of any benefited land or of any easement or *profit à prendre* must be obtained before registration of an instrument that surrenders the easement or *profit à prendre*.
- (5) The consent of a mortgagee under subsection (3) or (4) binds—
  - (a) the mortgagee; and
  - (b) any person who subsequently derives an interest in the mortgage from the mortgagee.

Compare: 1952 No 52 [ss 90A, 90E](#)

## Land Transfer Act 2017 (as at 01 January 2020)

**Part 3****Dealings in estates and interests in land****Subpart 1—Transfers, transmissions, and vesting***Transfers of estates and interests***73 Transfer of estates and interests**

- (1) A transfer instrument must be used in order to register the transfer of an estate or interest in land under this Act.
- (2) A transfer instrument must contain the prescribed information.
- (3) A transfer instrument must be executed—
  - (a) by the registered owner of the estate or interest; and
  - (b) in the case of a transfer instrument that contains covenants binding on a person, by that person.
- (4) To avoid doubt, a transfer instrument may also be used in order to—
  - (a) register under [section 76](#) a life estate with successive future estates or any other freehold estate that terminates when a future event happens:
  - (b) register under [section 108](#) an easement or a *profit à prendre* or the surrender of an easement or a *profit à prendre*:
  - (c) note on the register under [section 116](#)—
    - (i) a covenant to which [section 307](#) or 307F of the Property Law Act 2007 applies, on registration of a transfer instrument that transfers an estate or interest in land and provides for the covenant; or
    - (ii) the assignment of the benefit of a covenant in gross to which section 307F of the Property Law Act 2007 applies.

Compare: 1952 No 52 s 90

Land Transfer Act 2017 (as at 01 January 2020)

## Part 4

### Miscellaneous applications and other matters

#### Subpart 1—Applications for title based on adverse possession

##### 155 Application for record of title based on adverse possession

- (1) A person may apply to the Registrar for the creation of a record of title in the name of the person as the owner of the freehold estate in land that is subject to this Act if—
  - (a) a record of title has been created for the estate or a Crown grant for the land has been registered under the [Land Transfer Act 1952](#); and
  - (b) the person has been in adverse possession of the land for a continuous period of not less than 20 years and continues in adverse possession of the land; and
  - (c) the possession would have entitled the person to apply for a title to the freehold estate in the land if the land were not subject to this Act.
- (2) For the purposes of this subpart,—
  - (a) possession of the land by a person through or under whom the applicant claims to be entitled to make the application must be treated as possession by the applicant; and
  - (b) possession of the land by 1 or more joint tenants or tenants in common—
    - (i) is not possession of the land by another joint tenant or tenant in common; and
    - (ii) is capable of being possession as against another joint tenant or tenant in common.
- (3) The application must contain the prescribed information.
- (4) [Section 37](#) applies with necessary modifications to an application that does not comply with this subpart as if the

application were an instrument lodged for registration.

- (5) This section is subject to [sections 157](#) and [158](#).

Compare: 1963 No 61 [ss 3, 6](#)

## Land Transfer Act 2017 (as at 01 January 2020)

### **170 Application relating to land of dissolved company**

- (1) This section applies to an application that relates to a freehold estate—
- (a) the registered owner of which was a company or any other body corporate that has ceased to exist; and
  - (b) that vests in the Crown as ownerless property.
- (2) The Registrar must not proceed with the application unless,—
- (a) if the Crown is entitled under an enactment to disclaim the estate,—
    - (i) the Crown has disclaimed the estate; and
    - (ii) the Registrar is satisfied that no proceedings have been commenced in a court by a person to become the registered owner of the estate or to restore the company to the companies register under the [Companies Act 1993](#); or
  - (b) if the Crown is not entitled under an enactment to disclaim the estate, the Secretary to the Treasury consents to the application.
- (3) If the Registrar knows that a person intends to commence proceedings referred to in subsection (2)(a)(ii), the Registrar must give notice to that person that the application has been made and will proceed unless proceedings are commenced within the time specified in the notice.
- (4) If proceedings are commenced within the time specified in the notice, or within any extension allowed by the Registrar, the Registrar may proceed with the application only if—
- (a) the proceedings are dismissed or discontinued; or
  - (b) an appeal against the dismissal of the proceedings is dismissed or discontinued.
- (5) If proceedings are not commenced within the time specified in the notice, or within any extension allowed by the Registrar, the Registrar must proceed with the application.

Compare: 1963 No 61 [s 17](#)

## Land Transfer Act 2017 (as at 01 January 2020)

### **Subpart 2—Applications to bring land under Act**

#### **171 Land to which this subpart applies**

This subpart applies to land that—

- (a) is not subject to this Act; and
- (b) is not Māori land as defined in [section 4](#) of Te Ture Whenua Maori Act 1993; and
- (c) has been alienated or contracted to be alienated by the Crown by Crown grant or other instrument.

## Land Transfer Act 1952 repealed 12 November 2018

**173 Notice of action to be served on Attorney-General and Registrar-General**

- (1) Notice in writing of every action against the Crown, and of the cause thereof, and of the amount claimed, shall be served upon the Attorney-General, and also upon the Registrar-General, 1 month at least before the commencement of the action.
- (2) If those officers concur that the claim ought to be admitted, as to the whole or any part thereof, without suit or action, and jointly certify to that effect, the amount of the claim may, without further appropriation than this section, be paid out of a Crown Bank Account in whole or in part to the person entitled thereto in accordance with the certificate.
- (3) If after notice of the admission has been served on the claimant, his solicitor, or agent, the claimant proceeds with his action, and recovers no more than the amount admitted, he shall not be entitled to recover any costs as against the Crown, and shall be liable to the Crown for the costs of defending the action in like manner as if judgment had been given for the defendant in the action.

Compare: 1915 No 35 s 188; 1925 No 20 s 6

Section 173(2): amended, on 25 January 2005, pursuant to [section 83\(7\)](#) of the Public Finance Act 1989 (1989 No 44).

## Land Transfer Act 1952 repealed 12 November 2018

**178 Crown not liable in certain cases**

The Crown shall not under any circumstances be liable for compensation for any loss, damage, or deprivation occasioned by any of the following things, notwithstanding that effect may have been given to the same by entry on the register:

- (a) by the breach by a registered proprietor of any trust; or
- (b) by the same land having been included in 2 or more grants from the Crown; or
- (c) by the improper use of the seal of any corporation or company; or
- (d) by the registration of any instrument executed by any person under any legal disability, unless the fact of that disability was disclosed on the instrument by virtue of which that person was registered as proprietor; or
- (e) by the improper exercise of any power of sale or re-entry.

Compare: 1915 No 35 s 193; 1930 No 6 s 53(4); 1931 No 5 s 25(2)

## Land Transfer Act 1952 repealed 12 November 2018

**180 Limitation of actions against the Crown**

- (1) No action for recovery of damages as aforesaid shall lie or be sustained against the Crown unless the action is commenced within the period of 6 years from the date when the right to bring the action accrued; but any person being under the disability of infancy or unsoundness of mind may bring such an action within 3 years from the date on which the disability ceased.
- (2) For the purposes of this section, the date when the right to bring an action accrued shall be deemed to be the date on which the plaintiff becomes aware, or but for his own default might have become aware, of the existence of his right to make a claim.

Compare: 1915 No 35 s 195; 1950 No 65 s 35(2)

Section 180 heading: amended, on 30 September 1959, by section 5 of the Land Transfer Amendment Act 1959 (1959 No 29).

Section 180(2): inserted, on 30 September 1959, by section 5 of the Land Transfer Amendment Act 1959 (1959 No 29).

Land Transfer Act 1952 repealed 12 November 2018

### **185 All private General land to be brought under this Act**

- (1) The Registrar shall continue with all convenient speed, but subject to the provisions of [section 19](#) with regard to land for which no Crown grant has been issued, to bring under this Act all land heretofore alienated from the Crown for an estate in fee simple and not already subject to this Act, so that all such land shall be brought under this Act as soon as may be.
- (2) This section shall not apply to land over which the Maori title has not been extinguished.

Compare: 1924 No 32 s 3; 1947 No 59 s 2

Section 185 heading: amended, on 10 October 1975, pursuant to [section 16\(2\)](#) of the Maori Purposes Act 1975 (1975 No 135).

Land Transfer Act 1952 repealed 12 November 2018

### **201 No right of action by proprietor under limited certificate against the Crown or the Registrar-General in certain cases**

No action shall lie against the Crown or the Registrar-General by the registered proprietor of any land, or of any estate or interest in land, comprised in any certificate of title limited as to title by reason of the title or the priority of title of any person mentioned in paragraph (b) or paragraph (c) or paragraph (d) of the proviso to subsection (1) or in subsection (3) of [section 199](#).

Compare: 1924 No 32 s 18

Births, Deaths, Marriages, and Relationships Registration Act 1995 (as at 03 December 2018)

### **3 Act binds the Crown**

This Act binds the Crown.

Births, Deaths, Marriages, and Relationships Registration Act 1995 (as at 03 December 2018)

### **67 Birth certificates generally**

- (1) Every birth certificate shall contain as much information (being information relating to the birth to which the certificate relates recorded under this Act or a former Act at the time the certificate is issued) as is then prescribed.
- (2) Subsection (1) is subject to [sections 63 to 66](#).
- (3) Notwithstanding [sections 63\(2\)\(c\)](#), [64\(1\)\(c\)](#), [65\(3\)](#), and [66\(1\)\(b\)](#), if satisfied that the person to whom a birth certificate relates was still-born or is dead, the Registrar issuing it shall cause it to bear the expression “still-born” or, as the case requires, “deceased”.
- (4) *[Repealed]*



(5) *[Repealed]*

(6) *[Repealed]*

Section 67(3): amended, on 24 January 2009, by [section 24\(1\)](#) of the Births, Deaths, Marriages, and Relationships Registration Amendment Act 2008 (2008 No 48).

Section 67(4): repealed, on 24 January 2009, by [section 24\(2\)](#) of the Births, Deaths, Marriages, and Relationships Registration Amendment Act 2008 (2008 No 48).

Section 67(5): repealed, on 24 January 2009, by [section 24\(2\)](#) of the Births, Deaths, Marriages, and Relationships Registration Amendment Act 2008 (2008 No 48).

Section 67(6): repealed, on 24 January 2009, by [section 24\(2\)](#) of the Births, Deaths, Marriages, and Relationships Registration Amendment Act 2008 (2008 No 48).

## Births, Deaths, Marriages, and Relationships Registration Act 1995 (as at 03 December 2018)

### 91A No liability for costs incurred in supplying information

To avoid doubt, the Crown is not liable for the costs incurred by a person in supplying information required by this Act.

Section 91A: inserted, on 24 January 2009, by [section 42](#) of the Births, Deaths, Marriages, and Relationships Registration Amendment Act 2008 (2008 No 48).

## Births, Deaths, Marriages, and Relationships Registration Act 1995 (as at 03 December 2018)

### 91B Protection for supply of information

No civil or criminal proceedings may be brought against the Crown, a Registrar, or any other person for the disclosure or supply of information in the course of the exercise or performance or intended exercise or performance of any powers, functions, or duties under this Act, unless it is shown that the information was disclosed or supplied in bad faith.

Section 91B: inserted, on 24 January 2009, by [section 42](#) of the Births, Deaths, Marriages, and Relationships Registration Amendment Act 2008 (2008 No 48).

## Goods and Services Tax Act 1985 (as at 25 March 2020)

### 3 Meaning of term financial services

- (1) For the purposes of this Act, the term **financial services** means any 1 or more of the following activities:
- (a) the exchange of currency (whether effected by the exchange of bank notes or coin, by crediting or debiting accounts, or otherwise):
  - (b) the issue, payment, collection, or transfer of ownership of a cheque or letter of credit:
  - (c) the issue, allotment, drawing, acceptance, endorsement, or transfer of ownership of a debt security:
  - (d) the issue, allotment, or transfer of ownership of an equity security or a participatory security:
  - (e) underwriting or sub-underwriting the issue of an equity security, debt security, or participatory security:
  - (f) the provision of credit under a credit contract:
  - (g) the renewal or variation of a debt security, equity security, participatory security, or credit contract:
  - (h) the provision, taking, variation, or release of a guarantee, indemnity, security, or bond in respect of the performance of obligations under a cheque, credit contract, equity security, debt security, or participatory

security, or in respect of the activities specified in paragraphs (b) to (g):

- (i) the provision, or transfer of ownership, of a life insurance contract or the provision of re-insurance in respect of any such contract:
  - (j) the provision, or transfer of ownership, of an interest in a retirement scheme, or the management of a retirement scheme:
  - (k) the provision or assignment of a futures contract through a defined market or at arm's length if—
    - (i) the contract does not provide for the delivery of a commodity; or
    - (ii) the contract provides for the delivery of a commodity and the supply of the commodity is an exempt supply; or
    - (iii) the contract provides for the delivery of money:
  - (kaa) the provision or transfer of ownership of a financial option:
  - (ka) the payment or collection of any amount of interest, principal, dividend, or other amount whatever in respect of any debt security, equity security, participatory security, credit contract, contract of life insurance, retirement scheme, financial option, or futures contract:
  - (l) agreeing to do, or arranging, any of the activities specified in paragraphs (a) to (ka), other than advising thereon:
  - (m) the investment in an entity, if—
    - (i) the investment is in an equity security equal to or greater than 10% of all equity securities issued by the entity or in a participatory security equal to or greater than 10% of all participatory securities issued by the entity; and
    - (ii) the investment allows the investor, or a person acting on behalf of the investor, to influence the management of the business of the entity:
  - (n) the evaluation by an investor of an investment referred to in paragraph (m) in an entity and the planning or acting by the investor to influence the management of an entity for the principal purpose of preserving or increasing the value of such an investment.
- (2) For the purposes of this section—

**cheque** means a cheque as defined in the [Bills of Exchange Act 1908](#), an instrument specified in [section 5\(2\)](#) of the Cheques Act 1960, a postal note, a money order, a traveller's cheque, or any order or authorisation (whether in writing, by electronic means, or otherwise) to a financial institution to credit or debit any account

**contributory scheme**—

- (a) means any scheme or arrangement that, in substance and irrespective of the form of the scheme or arrangement, involves the investment of money where—
  - (i) the investor acquires or may acquire an interest in or right in respect of property; and
  - (ii) that interest or right will or may be, under the terms of investment, used or exercised in conjunction with any other interest in or right in respect of property acquired in similar circumstances, whether at the same time or not; but
- (b) does not include a scheme or arrangement described in paragraph (a) that has 5 or fewer investors, provided that neither the manager of the scheme nor any associated person of the manager is the manager of another such scheme or arrangement

**credit contract** means a credit contract as defined in section 3 of the Credit Contracts Act 1981 immediately before the repeal of that Act

**currency** means any banknote or other currency of any country, other than when used as a collector's piece, investment article, item of numismatic interest, or otherwise than as a medium of exchange

**debt security** means any interest in or right to be paid money that is, or is to be, owing by any person; but does not include a cheque

**equity security** means any interest in or right to a share in the capital of a body corporate

**general accounting and record package services**, in relation to financial services, includes—

- (a) the provision of any financial clearing system which may form part of a settlement process; and
- (b) the posting of transactions to customers' accounts; and
- (c) the maintenance of those customers' accounts; and
- (d) the provision of any ancillary services (such as network management, software support and development) supplied in relation to the services referred to in any of paragraphs (a), (b), and (c),—

but does not include the services referred to in paragraphs (a) to (d) where those services are supplied by a supplier of a financial service and are reasonably incidental and necessary to the supply of that financial service by that supplier of the financial service

**life insurance contract** means a contract lawfully entered into to the extent that it places a sum or sums at risk upon the contingency of the termination or continuance of human life, marriage, civil union or de facto relationship, or the birth of a child, but not to the extent that it provides for entitlements under Schedule 1, [Part 4](#) of the Accident Compensation Act 2001 (which relates to entitlements arising from fatal injuries)

**participatory security** means any interest or right to participate in any capital, assets, earnings, or other property of any person where that interest or right forms part of a contributory scheme; and includes an interest in a unit trust (within the meaning of [section YA 1](#) of the Income Tax Act 2007); but does not include an equity security, a debt security, money, or a cheque

**retirement scheme** has the meaning given in [section 6\(1\)](#) of the Financial Markets Conduct Act 2013.

- (3) Notwithstanding subsection (2), the terms **debt security**, **equity security**, and **participatory security** do not include any of the following:
  - (a) a life insurance contract or any other contract of insurance:
  - (b) *[Repealed]*
  - (c) a share in the share capital of a flat or office owning company to which [subpart 6](#) of Part 3 of the Land Transfer Act 2017 applies:
  - (d) an interest in a retirement scheme.
- (3B) Despite subsection (2), a person who is a party to an arrangement that is a credit contract but is not a credit contract under [section 7](#) of the Credit Contracts and Consumer Finance Act 2003 may elect that the arrangement be treated under this section as not being a credit contract in relation to the person.
- (3C) Despite subsection (2), a person who is a party to an arrangement that is not a credit contract but is a credit contract under [section 7](#) of the Credit Contracts and Consumer Finance Act 2003 may elect that the arrangement be treated under this section as being a credit contract in relation to the person.
- (4) Despite this section, **financial services** does not include—
  - (a) the assignment or other transfer of a right to receive payment in relation to a taxable supply if, as a result of the assignment or transfer, output tax for the supply would not be or become attributable to a taxable period for the purpose of [section 20\(4\)](#):
  - (b) debt collection services provided by a person other than the creditor whose debt is being collected.
- (5) Notwithstanding anything in this section, where any person supplies goods and services (being the supply of general accounting and record package services) to any person who is a supplier of financial services, or to a customer of the person who is a supplier of financial services, that supply shall, for the purposes of this Act, be deemed not to be a supply of financial services.

Section 3(1)(j): amended, on 1 December 2014, by [section 150](#) of the Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70).

Section 3(1)(k): substituted, on 10 October 2000 (applying on and after 10 October 2000), by [section 84\(1\)](#) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 3(1)(kaa): replaced, on 30 March 2017, by [section 346\(1\)](#) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 3(1)(ka): inserted (with effect on 3 December 1985), on 8 August 1986, by section 3(1) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 3(1)(ka): amended, on 30 March 2017, by [section 346\(2\)](#) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section 3(1)(l): amended, on 18 December 2006, by [section 212](#) of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

Section 3(1)(l): amended (with effect on 3 December 1985), on 8 August 1986, by section 3(2) of the Goods and Services Tax Amendment Act 1986 (1986 No 43).

Section 3(1)(m): added, on 18 December 2006, by [section 212](#) of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

Section 3(1)(n): added, on 18 December 2006, by [section 212](#) of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

Section 3(2) **contributory scheme**: inserted, on 1 December 2014, by [section 150](#) of the Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70).

Section 3(2) **credit contract**: substituted (with effect on 1 April 2005), on 3 April 2006, by [section 284\(1\)](#) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 3(2) **general accounting and record package services**: inserted, on 19 December 1989 (applying to supplies made on or after 19 December 1989), by section 3(1) of the Goods and Services Tax Amendment Act (No 2) 1989 (1989 No 152).

Section 3(2) **life insurance contract**: substituted, on 8 September 1999 (applying on and after 1 April 1999), by [section 78\(1\)](#) of the Taxation (Remedial Matters) Act 1999 (1999 No 98).

Section 3(2) **life insurance contract**: amended (with effect on 1 April 2002), on 30 June 2014, by [section 186](#) of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section 3(2) **life insurance contract**: amended, on 1 April 2007, by [section 3\(2\)](#) of the Goods and Services Tax Amendment Act 2005 (2005 No 9).

Section 3(2) **participatory security**: amended, on 1 December 2014, by [section 150](#) of the Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70).

Section 3(2) **retirement scheme**: inserted, on 1 December 2014, by [section 150](#) of the Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70).

Section 3(2) **superannuation scheme**: repealed, on 1 December 2014, by [section 150](#) of the Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70).

Section 3(3)(b): repealed, on 3 April 2006 (applying for supplies of financial services that are made on or after 3 April 2006), by [section 284\(2\)](#) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 3(3)(c): amended, on 12 November 2018, by [section 250](#) of the Land Transfer Act 2017 (2017 No 30).

Section 3(3)(d): amended, on 1 December 2014, by [section 150](#) of the Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70).

Section 3(3B): inserted (with effect on 1 April 2005), on 3 April 2006, by [section 284\(3\)](#) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 3(3C): inserted (with effect on 1 April 2005), on 3 April 2006, by [section 284\(3\)](#) of the Taxation (Depreciation, Payment Dates Alignment, FBT, and Miscellaneous Provisions) Act 2006 (2006 No 3).

Section 3(4): substituted, on 10 October 2000 (applying on and after 10 October 2000), by [section 84\(2\)](#) of the Taxation (GST and Miscellaneous Provisions) Act 2000 (2000 No 39).

Section 3(5): added, on 19 December 1989 (applying to supplies made on or after 19 December 1989), by section 3(2) of the Goods and Services Tax Amendment Act (No 2) 1989 (1989 No 152).

## Goods and Services Tax Act 1985 (as at 25 March 2020)

### 7 Act to bind Crown

This Act shall bind the Crown.

## Births, Deaths, Marriages, and Relationships Registration Act 1995 (as at 03 December 2018)

### Part 11

#### Powers of inquiry and correction and updating of records

Part 11 heading: substituted, on 24 January 2009, by [section 32](#) of the Births, Deaths, Marriages, and Relationships Registration Amendment Act

2008 (2008 No 48).

## 82 Registrar-General's powers of inquiry in relation to registrable events

- (1) The Registrar-General may, if he or she considers it reasonably necessary for the purposes of this Act, make inquiries—
  - (a) to determine whether a registrable event has occurred; or
  - (b) to collect details of a registrable event; or
  - (c) to ensure that there is a correct record of a registrable event.
- (2) The Registrar-General may also require a person who provides information under this section to make a statutory declaration on a form provided by the Registrar-General for the purpose or to provide other evidence in support of the information provided.
- (3) The Registrar-General may delegate his or her powers under this section to 1 or more Registrars.
- (4) In this section, **registrable event** means an adoption, birth, death, marriage, civil union, name change, or sexual assignment or reassignment.

Section 82: substituted, on 24 January 2009, by [section 33](#) of the Births, Deaths, Marriages, and Relationships Registration Amendment Act 2008 (2008 No 48).

Section 82 heading: amended, on 16 December 2017, by [section 8](#) of the Electronic Interactions Reform Act 2017 (2017 No 50).

## Fair Trading Act 1986 (as at 13 January 2020)

### 46L When term in consumer contract is unfair

- (1) A term in a consumer contract is unfair if the court is satisfied that the term—
  - (a) would cause a significant imbalance in the parties' rights and obligations arising under the contract; and
  - (b) is not reasonably necessary in order to protect the legitimate interests of the party who would be advantaged by the term; and
  - (c) would cause detriment (whether financial or otherwise) to a party if it were applied, enforced, or relied on.
- (2) In determining whether a term of a consumer contract is unfair, the court may take into account any matters it thinks relevant, but must take into account—
  - (a) the extent to which the term is transparent; and
  - (b) the contract as a whole.
- (3) For the purpose of subsection (1)(b), a term in a consumer contract must be presumed not to be reasonably necessary in order to protect the legitimate interests of the party who would be advantaged by the term, unless that party proves otherwise.
- (4) For the purpose of subsection (1)(b), and despite anything in [section 46M](#), in relation to contracts of insurance only, the following terms must be taken to be terms that are reasonably necessary in order to protect the legitimate interests of the insurer:
  - (a) a term that identifies the uncertain event or that otherwise specifies the subject matter insured or the risk insured against;
  - (b) a term that specifies the sum or sums insured or assured;
  - (c) a term that excludes or limits the liability of the insurer to indemnify the insured on the happening of certain events or on the existence of certain circumstances;
  - (d) a term that describes the basis on which claims may be settled or that specifies any contributory sum due from, or amount to be borne by, an insured in the event of a claim under the contract of insurance:

- (e) a term that provides for the payment of the premium:
  - (f) a term relating to the duty of utmost good faith that applies to parties to a contract of insurance:
  - (g) a term specifying requirements for disclosure, or relating to the effect of non-disclosure or misrepresentation, by the insured.
- (5) In subsection (4),—

**contract of insurance** has the meaning given in [section 7](#) of the Insurance (Prudential Supervision) Act 2010

**premium** has the meaning given in [section 6](#) of the Insurance (Prudential Supervision) Act 2010

**uncertain event** has the meaning given in [section 7](#) of the Insurance (Prudential Supervision) Act 2010.

Section 46L: inserted, on 17 March 2015, by [section 36](#) of the Fair Trading Amendment Act 2013 (2013 No 143).

## Insurance (Prudential Supervision) Act 2010 (as at 01 October 2019)

### 7 Meaning of contract of insurance

- (1) For the purposes of this Act, unless the context otherwise requires, **contract of insurance**—
- (a) means a contract involving the transference of risk and under which a person (the insurer) agrees, in return for a premium, to pay to or for the account of another person (the policyholder) a sum of money or its equivalent, whether by way of indemnity or otherwise, on the happening of 1 or more uncertain events; and
  - (b) includes a contract of reinsurance.
- (2) In this section, **uncertain event** means an event—
- (a) with respect to which there is (from the perspective of the policyholder) an element of uncertainty as to when or whether it will take place; and
  - (b) that is beyond the insurer's control.
- (3) However, a contract, to the extent that it provides for, or relates to, any of the following is not a contract of insurance for the purposes of this Act:
- (a) a derivative transaction:
  - (b) a guarantee under which a person agrees to answer to another person for the debt, default, or liability of a third person:
  - (c) a repayment waiver (within the meaning of [section 5](#) of the Credit Contracts and Consumer Finance Act 2003):
  - (d) a product or service guarantee or warranty in relation to any goods or services that is given or made by the manufacturer or supplier:
  - (e) any lump sum, annuity, pension, allowance, refund, or other payment arising from membership of a retirement scheme (within the meaning of [section 6\(1\)](#) of the Financial Markets Conduct Act 2013):
  - (f) gambling (within the meaning of [section 4\(1\)](#) of the Gambling Act 2003):
  - (g) a call-out service that involves providing assistance in respect of a motor vehicle (within the meaning of [section 2\(1\)](#) of the Land Transport Act 1998) that cannot be operated (for example, because it has broken down, has run out of fuel, or has a flat tyre, or because the owner or operator is locked out), being a service that is not provided when the motor vehicle is involved in a motor vehicle accident, is stolen, or is damaged owing to theft or vandalism:
  - (h) any other transaction or matter of a class declared by regulations to be transactions or matters that are not by way of insurance.

Section 7(3)(a): amended, on 1 December 2014, by [section 150](#) of the Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70).

Section 7(3)(e): amended, on 1 December 2014, by [section 150](#) of the Financial Markets (Repeals and Amendments) Act 2013 (2013 No 70).

## Privacy (Information Sharing Agreement between Department of Internal Affairs and Registrar-General) Order 2019 (as made)

### 3 Interpretation

(1) In this order, unless the context otherwise requires,—

**Act** means the [Privacy Act 1993](#)

**agreement** means the information sharing agreement approved under [clause 4](#)

**BDMRR Act** means the [Births, Deaths, Marriages, and Relationships Registration Act 1995](#)

**celebrant** means a person—

(a) authorised to act as a marriage celebrant under the [Marriage Act 1955](#); or

(b) appointed under [section 26](#) of the Civil Union Act 2004 as a civil union celebrant

**DIA** means the Department of Internal Affairs

**identity services** means all services provided by DIA or the Registrar-General under the relevant legislation, including any of the following:

(a) the registration or recording of life events:

(b) the issuing of travel documents:

(c) the provision of access to information relating to life events and travel documents

**information privacy principle** means an information privacy principle in [section 6](#) of the Act

**life event** means a birth, death, marriage, civil union, name change, acquisition or grant of New Zealand citizenship, change of citizenship status, or appointment or authorisation to act as a celebrant

**personal information** has the same meaning as in [section 2\(1\)](#) of the Act

**Registrar-General** has the same meaning as in [section 2](#) of the Births, Deaths, Marriages, and Relationships Registration Act 1995

**relevant legislation** means any of the following:

(a) [Births, Deaths, Marriages, and Relationships Registration Act 1995](#):

(b) [Citizenship Act 1977](#):

(c) [Citizenship \(Western Samoa\) Act 1982](#):

(d) [Civil Union Act 2004](#):

(e) [Marriage Act 1955](#):

(f) [Passports Act 1992](#)

**source document** has the same meaning as in [section 2](#) of the Births, Deaths, Marriages, and Relationships Registration Act 1995

**travel document** means a New Zealand travel document as defined in [section 2](#) of the Passports Act 1992.

(2) Any term that is used but not defined in this order has the same meaning as in [Part 9A](#) of the Act.

## Births, Deaths, Marriages, and Relationships Registration Act 1995 (as at 03 December 2018)

**75F Searches for certain authorised purposes**

- (1) Sections 75A(2)(b) and 75B(2) do not apply to a request made by any of the following persons under section 74 to access any information relating to the registration of a person's birth, marriage, civil union, or name change:
- (a) a person who requires the information for use in proceedings in a court or tribunal:
  - (b) an adopted person who is searching for information about his or her birth family:
  - (c) an executor, administrator, or trustee of an estate or trust who requires the information for the administration of the estate or trust:
  - (d) a person who satisfies the Registrar-General that access to the information or a source document is required for the maintenance of the accuracy of the registered information:
  - (e) a person who satisfies the Registrar-General that access to a source document is required for a purpose consistent with the purpose of recording information under the Act that cannot be met by obtaining a certificate or print-out.
- (2) Sections 75A(2)(b), 75B(2), and 75D(2) do not apply to a request made by any of the following persons under section 74 to access any information relating to the registration of a person's birth, marriage, civil union, or name change:
- (a) a public sector agency that requires the information to avoid prejudice to the maintenance of the law (including the prevention, detection, investigation, prosecution, and punishment of offences):
  - (b) a public sector agency to whom disclosure of the information is contemplated or authorised by any other enactment:
  - (c) an intelligence and security agency, if it requires the information for the performance of its functions:
  - (d) the Police so they can notify next of kin of a person's death.

Section 75F: inserted, on 24 January 2009, by section 27 of the Births, Deaths, Marriages, and Relationships Registration Amendment Act 2008 (2008 No 48).

Section 75F(2)(c): replaced, on 28 September 2017, by section 248 of the Intelligence and Security Act 2017 (2017 No 10).

Income Tax Act 2007 (as at 23 March 2020)

**AA 4 Crown bound**

This Act binds the Crown.

Income Tax Act 2007 (as at 23 March 2020)

**CC 1B Consideration relating to grant, renewal, extension, or transfer of leasehold estate or licence**

*When this section applies*

- (1) This section applies when a person (the **payee**) derives an amount—
- (a) in relation to a right (the **land right**) that is—
    - (i) a leasehold estate not including a perpetual right of renewal:
    - (ii) a licence to use land or as consideration for the grant, renewal, extension, or transfer of the land right; and
  - (b) as consideration for—



- (i) the agreement by the payee to the grant, renewal, extension, or transfer of the land right;
- (ii) the grant, renewal, extension, or transfer of the land right.

*Income*

- (2) The amount is income of the payee.

*Exception for payment as consideration for transfer of land right*

- (3) The amount is not income of the payee if—
- (a) the payee is the holder of the land right; and
  - (b) the amount is consideration for the transfer of the land right to the person paying the amount; and
  - (c) the amount is not sourced from funds provided, by the owner of the estate in land from which the land right is granted, for purposes that include obtaining the surrender or termination of the land right; and
  - (d) each of the payee and the person paying the amount is not associated with the owner of the estate in land from which the land right is granted.

*Exception for tenant or licensee of residential premises*

- (4) The amount is not income of the payee if the payee—
- (a) is a natural person and derives the amount as a tenant or licensee of residential premises whose expenditure on the residential premises does not meet the requirements of the general permission; and
  - (b) is not associated with the owner of the estate in land from which the land right is granted.

*Exception for payment of capital contribution*

- (5) The amount is not income of the payee if the amount is derived as a capital contribution.

*Exception for payment as consideration for grant of permanent easement*

- (6) The amount is not income of the payee if—
- (a) the payee is the owner of a fee simple estate in land; and
  - (b) the amount—
    - (i) is consideration for the grant, for the duration of the estate, of an easement over the land; and
    - (ii) is not a periodic payment.

Defined in this Act: [amount](#), [associated](#), [capital contribution](#), [estate](#), [general permission](#), [income](#), [land](#), [leasehold estate](#), [own](#), [pay](#)

Section CC 1B: replaced, on 1 April 2015 (applying to an amount derived on or after that date), by [section 10\(1\)](#) of the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Act 2014 (2014 No 39).

Section CC 1B(1)(a): amended (with effect on 1 April 2015), on 23 March 2020, by [section 87\(1\)](#) of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Section CC 1B(1)(a)(ii): amended (with effect on 1 April 2013), on 23 March 2020, by [section 86\(1\)](#) (and see [section 86\(2\)](#) for application) of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Section CC 1B(1)(b)(ii): replaced (with effect on 1 April 2015), on 23 March 2020, by [section 87\(2\)](#) (and see [section 87\(4\)](#) for application) of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Section CC 1B(6) heading: inserted (with effect on 1 April 2015), on 23 March 2020, by [section 87\(3\)](#) of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Section CC 1B(6): inserted (with effect on 1 April 2015), on 23 March 2020, by [section 87\(3\)](#) of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Income Tax Act 2007 (as at 23 March 2020)

**CR 3B Lloyd's of London: income from life insurance premiums**

*What this section applies to*

- (1) This section applies to a premium a portion of which is treated as having a source in New Zealand under [section](#)

**YD 8B** (Apportionment of life insurance premiums derived by Lloyd’s of London) if—

- (a) the policyholder pays the premium for a life insurance policy to Lloyd’s of London or an agent of Lloyd’s of London; and
- (b) the life insurance policy is described in subsection (3); and
- (c) the life insurance policy is offered or was offered or entered into within New Zealand.

*Amount of income*

- (2) Ten percent of the gross premium derived by Lloyd’s of London is income of Lloyd’s of London.

*Types of life insurance policies*

- (3) The life insurance policy referred to in subsection (1) is a life insurance policy that—
  - (a) is made available to the general public; and
  - (b) is not a profit participation policy or a savings product policy or both; and
  - (c) does not provide for a benefit that is an annuity.

Defined in this Act: [income](#), [life insurance policy](#), [Lloyd’s of London](#), [offered or was offered or entered into](#), [pay](#), [premium](#), [profit participation policy](#), [savings product policy](#), [source in New Zealand](#)

Section CR 3B: inserted, on 29 March 2018 (with effect on 1 April 2017 and applying in relation to a life insurance premium that is derived on or after that date by Lloyd’s of London), by [section 25\(1\)](#) of the Taxation (Annual Rates for 2017–18, Employment and Investment Income, and Remedial Matters) Act 2018 (2018 No 5).

Income Tax Act 2007 (as at 23 March 2020)

### ***Special rules for foreign investment PIEs***

Heading: inserted, on 29 August 2011 (applying for the 2012–13 and later income years for a foreign investment variable-rate PIE and a notified foreign investor in the PIE), by [section 79\(1\)](#) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

#### **HM 55C Modified source rules**

*Business in New Zealand*

- (1) Despite [section YD 4\(2\)](#) (Classes of income treated as having New Zealand source), income attributed to a notified foreign investor by a foreign investment PIE is not treated as having a source in New Zealand merely because the business of the PIE is carried on in New Zealand.

*Contracts made or performed in New Zealand*

- (2) Despite [section YD 4\(3\)](#), income attributed to a notified foreign investor by a foreign investment PIE is not treated as having a source in New Zealand merely because the income is derived from a contract made or performed in New Zealand but only to the extent to which the income relates to the PIE’s investments outside New Zealand.

Defined in this Act: [business](#), [foreign investment PIE](#), [income](#), [New Zealand](#), [notified foreign investor](#)

Section HM 55C: inserted, on 29 August 2011 (applying for the 2012–13 and later income years for a foreign investment variable-rate PIE and a notified foreign investor in the PIE), by [section 79\(1\)](#) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Income Tax Act 2007 (as at 23 March 2020)

### ***Source***

#### **YD 4 Classes of income treated as having New Zealand source**

*What this section does*

- (1) This section lists the types of income that are treated as having a source in New Zealand for the purposes of this Act.

*Business in New Zealand*

- (2) Income derived from a business has a source in New Zealand if—
- (a) the business is wholly carried on in New Zealand;
  - (b) the business is partly carried on in New Zealand, to the extent to which the income is apportioned to a New Zealand source under [section YD 5](#).

*Contracts made or performed in New Zealand*

- (3) Income derived by a person from a contract has a source in New Zealand if the contract is—
- (a) made in New Zealand, except to the extent to which the person wholly or partly performs the contract outside New Zealand, and the income is apportioned to a source outside New Zealand under [section YD 5](#);
  - (b) made outside New Zealand but the person wholly or partly performs the contract here, to the extent to which the income is apportioned to a New Zealand source under [section YD 5](#).

*Personal services in New Zealand*

- (4) An amount that is income under [section CE 1](#) (Amounts derived in connection with employment) has a source in New Zealand if the amount is earned in New Zealand, even if the employer is not a New Zealand resident.

*Accident compensation payments*

- (5) An accident compensation payment as defined in [section CF 1\(2\)](#) (Benefits, pensions, compensation, and government grants) has a source in New Zealand.

*Pensions*

- (6) The following amounts have a source in New Zealand:
- (a) a pension or annuity payable by the government of New Zealand;
  - (b) a pension or annuity payable out of a superannuation scheme established in New Zealand;
  - (c) a gratuitous payment, within the definition of **pension** in [section CF 1\(2\)](#), if the services are provided in New Zealand.

*Income from land owned in New Zealand*

- (7) Income derived by a person as the owner of land in New Zealand has a source in New Zealand.

*Income from use in New Zealand of personal property*

- (8) Income, other than a royalty, derived as consideration for the use of, or right to use, personal property in New Zealand has a source in New Zealand if the income is—
- (a) paid by a New Zealand resident;
  - (b) paid by a non-resident, and for which the non-resident is allowed a deduction.

*Royalties*

- (9) A royalty has a source in New Zealand if it is—
- (a) paid by a New Zealand resident and not made in connection with a business they carry on outside New Zealand through a fixed establishment outside New Zealand;
  - (b) paid by a non-resident, and for which the non-resident is allowed a deduction.

*Dividends*

- (10) Income derived from shares in, or membership of, a company resident in New Zealand has a source in New Zealand.

*Income from debt instruments*

- (11) The following amounts have a source in New Zealand—
- (a) interest or a redemption payment derived from money lent in New Zealand:
  - (b) interest or a redemption payment derived from money lent outside New Zealand—
    - (i) to a New Zealand resident, except to the extent to which the money is used by them for the purposes of a business they carry on outside New Zealand through a fixed establishment outside New Zealand and the interest or redemption payment is not apportioned to a New Zealand source under [section YD 5\(4\)](#):
    - (ii) to a non-resident, if the money is used by them for the purposes of a business they carry on in New Zealand through a fixed establishment in New Zealand:
  - (c) income from securities issued by the government of New Zealand:
  - (d) income derived from debentures issued by a local authority or public authority:
  - (e) income derived from a mortgage of land in New Zealand.

*Income from disposal of New Zealand property*

- (12) Income derived from the disposal of property situated in New Zealand has a source in New Zealand.

*Beneficiary income*

- (13) Income derived by a beneficiary from a trust has a source in New Zealand to the extent to which the income of the trust fund has a source in New Zealand.

*Income from air transport*

- (14) Income derived from transporting people or property by air has a source in New Zealand if the transportation leaves from New Zealand.

*Income from sea transport*

- (15) Income derived from transporting people or property by sea has a source in New Zealand if the transportation leaves from New Zealand to the extent to which the income is apportioned to a New Zealand source under [section YD 6](#).

*Non-resident general insurers*

- (16) A premium for general insurance paid to a non-resident general insurer of the type described in [section YD 8](#) has a source in New Zealand to the extent set out in [section YD 8\(2\)](#).

*Non-resident life insurers: policies in New Zealand*

- (17) Income of a non-resident life insurer calculated under [section EY 48](#) (Non-resident life insurers with life insurance policies in New Zealand) has a source in New Zealand.

*Income from New Zealand partnerships*

- (17B) Income has a source in New Zealand if, treating all of the partners of a New Zealand partnership as resident in New Zealand, the income is treated as having a source in New Zealand under another provision of this section. The application of the other provisions of this section is unaffected if this subsection does not apply.

*Income through permanent establishment*

- (17C) Income attributable to a permanent establishment in New Zealand of a non-resident has a source in New Zealand, except if—
- (a) subsections (15) to (17) provide otherwise:
  - (b) the income is a dividend from a share in a foreign company that is not revenue account property.

*Income taxable under double tax agreement*

- (17D) Income of a non-resident that may be taxed in New Zealand under a double tax agreement and does not have a source under subsections (15) to (17) has a source in New Zealand, except if the income is a dividend from a

share in a foreign company that is not revenue account property.

*Any other source in New Zealand*

- (18) Income derived directly or indirectly from any other source in New Zealand has a source in New Zealand.

Defined in this Act: [accident compensation payment](#), [amount](#), [business](#), [company](#), [debenture](#), [deduction](#), [dispose](#), [dividend](#), [double tax agreement](#), [employer](#), [fixed establishment](#), [foreign company](#), [general insurance](#), [income](#), [interest](#), [life insurer](#), [local authority](#), [money lent](#), [New Zealand](#), [New Zealand partnership](#), [New Zealand resident](#), [non-resident](#), [partner](#), [pay](#), [pension](#), [permanent establishment](#), [public authority](#), [redemption payment](#), [revenue account property](#), [royalty](#), [share](#), [source in New Zealand](#), [superannuation scheme](#)

Compare: 2004 No 35 s FB 2(2)

Section YD 4(11)(b)(i): replaced, on 30 March 2017, by [section 294](#) (and see [section 5](#)) of the Taxation (Annual Rates for 2016–17, Closely Held Companies, and Remedial Matters) Act 2017 (2017 No 14).

Section YD 4(17B) heading: inserted, on 1 April 2008, by [section 26\(1\)](#) of the Taxation (Limited Partnerships) Act 2008 (2008 No 2).

Section YD 4(17B): inserted, on 1 April 2008, by [section 26\(1\)](#) of the Taxation (Limited Partnerships) Act 2008 (2008 No 2).

Section YD 4(17C) heading: inserted, on 1 July 2018, by [section 50\(1\)](#) (and see [section 50\(3\)](#) for application) of the Taxation (Neutralising Base Erosion and Profit Shifting) Act 2018 (2018 No 16).

Section YD 4(17C): inserted, on 1 July 2018, by [section 50\(1\)](#) (and see [section 50\(3\)](#) for application) of the Taxation (Neutralising Base Erosion and Profit Shifting) Act 2018 (2018 No 16).

Section YD 4(17D) heading: inserted, on 1 July 2018, by [section 50\(1\)](#) (and see [section 50\(3\)](#) for application) of the Taxation (Neutralising Base Erosion and Profit Shifting) Act 2018 (2018 No 16).

Section YD 4(17D): inserted, on 1 July 2018, by [section 50\(1\)](#) (and see [section 50\(3\)](#) for application) of the Taxation (Neutralising Base Erosion and Profit Shifting) Act 2018 (2018 No 16).

Section YD 4(17D): amended (with effect on 1 July 2018), on 18 March 2019, by [section 285\(1\)](#) (and see [section 285\(2\)](#) for application) of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5).

List of defined terms **dividend**: inserted, on 1 July 2018, by [section 50\(2\)](#) of the Taxation (Neutralising Base Erosion and Profit Shifting) Act 2018 (2018 No 16).

List of defined terms **double tax agreement**: inserted, on 1 July 2018, by [section 50\(2\)](#) of the Taxation (Neutralising Base Erosion and Profit Shifting) Act 2018 (2018 No 16).

List of defined terms **foreign company**: inserted, on 1 July 2018, by [section 50\(2\)](#) of the Taxation (Neutralising Base Erosion and Profit Shifting) Act 2018 (2018 No 16).

Section YD 4 list of defined terms **New Zealand partnership**: inserted, on 1 April 2008, by [section 26\(2\)](#) of the Taxation (Limited Partnerships) Act 2008 (2008 No 2).

Section YD 4 list of defined terms **partner**: inserted, on 1 April 2008, by [section 26\(2\)](#) of the Taxation (Limited Partnerships) Act 2008 (2008 No 2).

List of defined terms **permanent establishment**: inserted, on 1 July 2018, by [section 50\(2\)](#) of the Taxation (Neutralising Base Erosion and Profit Shifting) Act 2018 (2018 No 16).

List of defined terms **revenue account property**: inserted, on 1 July 2018, by [section 50\(2\)](#) of the Taxation (Neutralising Base Erosion and Profit Shifting) Act 2018 (2018 No 16).

Section YD 4 compare note: amended, on 29 March 2018 (with effect on 1 April 2008), by section 248 of the Taxation (Annual Rates for 2017–18, Employment and Investment Income, and Remedial Matters) Act 2018 (2018 No 5).

## Income Tax Act 2007 (as at 23 March 2020)

### YZ 1 Source rule for interest

*Application from 29 July 1983*

- (1) [Section YD 4\(11\)\(a\) and \(b\)](#) (Classes of income treated as having New Zealand source) applies to—
- (a) interest derived from money lent under a binding contract entered into on or after 29 July 1983:
  - (b) a redemption payment made on a commercial bill if—
    - (i) it was issued on or after 29 July 1983; and
    - (ii) it was not issued under a binding contract entered into before that date.

*Meaning of issue*

- (2) In this section, **issue** has the meaning given in [section 2](#) of the Bills of Exchange Act 1908.

Defined in this Act: [commercial bill](#), [interest](#), [money lent](#), [redemption payment](#)

Compare: 2004 No 35 s OE 4(1A)

## Bills of Exchange Act 1908 (as at 01 March 2017)

**2 Interpretation**

In this Act, if not inconsistent with the context,—

**acceptance** means an acceptance completed by delivery or notice

**action** includes counterclaim and set-off

**banker** includes a body of persons, whether incorporated or not, who carry on the business of banking

**bankrupt** includes any person whose estate is vested in a trustee or assignee under the law for the time being in force relating to bankruptcy

**bearer** means the person in possession of a bill or note payable to bearer

**bill** means bill of exchange, and **note** means promissory note

**business day** means any day that is not a non-business day

**delivery** means transfer of possession, actual or constructive, from one person to another

**holder** means the payee or indorsee of a bill or note who is in possession of it, or the bearer thereof

**indorsement** means an indorsement completed by delivery

**issue** means the first delivery of a bill or note, complete in form, to a person who takes it as a holder

**non-business day** means any Saturday or Sunday or any bank holiday (not being a part holiday) within the meaning of the Banking Act 1982; and includes, in respect of any bank premises, every day on which those premises are not open for business

**value** means valuable consideration.

Compare: 1883 No 8 s 2

Section 2 **business day**: inserted, on 1 January 1980, by [section 2](#) of the Bills of Exchange Amendment Act 1979 (1979 No 3).

Section 2 **non-business day**: inserted, on 1 January 1980, by [section 2](#) of the Bills of Exchange Amendment Act 1979 (1979 No 3).

Section 2 **non-business day**: amended, on 16 December 1982, pursuant to section 15 of the Banking Act 1982 (1982 No 144).

## Income Tax Act 2007 (as at 23 March 2020)

***Land use*****CC 1 Land***Income*

- (1) An amount described in subsection (2) is income of the owner of land if they derive the amount from—
- (a) a lease, licence, or easement affecting the land; or
  - (b) the grant of a right to take the profits of the land.

*Amounts*

- (2) The amounts are—
- (a) rent:
  - (b) a fine:
  - (c) a premium:
  - (d) a payment for the goodwill of a business:
  - (e) a payment for the benefit of a statutory licence:

(f) a payment for the benefit of a statutory privilege:

(g) other revenues.

*Amounts derived from certain assets*

- (2B) Despite subsections (1) and (2), an amount referred to in [section CW 8B](#) (Certain amounts derived from use of assets) is not a payment of rent or another amount for the purposes of this section.

*Exception for amount from grant of easement[Repealed]*

- (2C) *[Repealed]*

*Relationship with section GC 5*

- (3) The treatment of leases of property to related parties for less than an adequate rent is dealt with in [section GC 5](#) (Leases for inadequate rent).

Defined in this Act: [amount](#), [business](#), [income](#), [lease](#), [own](#), [pay](#)

Compare: 2004 No 35 s [CC 1](#)

Section CC 1(2B) heading: inserted (with effect on 1 April 2013 and applying for the 2013–14 and later income years), on 17 July 2013, by [section 6\(1\)](#) of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section CC 1(2B): inserted (with effect on 1 April 2013 and applying for the 2013–14 and later income years), on 17 July 2013, by [section 6\(1\)](#) of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Section CC1(2C) heading: repealed (with effect on 1 April 2015), on 23 March 2020, pursuant to [section 85](#) of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).

Section CC1(2C): repealed (with effect on 1 April 2015), on 23 March 2020, by [section 85](#) of the Taxation (KiwiSaver, Student Loans, and Remedial Matters) Act 2020 (2020 No 5).