



## Taxation (Definitions of Dependent Child) Act 2010

Public Act 2010 No 104  
Date of assent 23 August 2010  
Commencement see section 2

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

- 1 Title**  
This Act is the Taxation (Definitions of Dependent Child) Act 2010.

## 2 Commencement

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

## 3 Purpose

The purpose of this Act is to make amendments to the definitions of **dependent child** in the Income Tax Act 1976, Income Tax Act 1994, Income Tax Act 2004, and Income Tax Act 2007.

### *Amendment to Income Tax Act 1976*

## 4 Interpretation

- (1) In section 374A, in the definition of **dependent child**, the following is inserted after paragraph (d):

“(da) despite paragraph (d), who is a child or a young person (as defined in section 2(1) of the Children, Young Persons, and Their Families Act 1989)—

“(i) of whom the person is a parent within the meaning of that Act; and

“(ii) to whom section 361 of that Act applies; and

“(iii) who, under section 362 of that Act, is placed in the charge of the person; and”.

- (2) Subsection (1) applies for the 1991–92 and subsequent income years and only for the purpose of validating payments of family support credits of tax made under Part 11A of the Income Tax Act 1976 in relation to any of those income years.

### *Amendment to Income Tax Act 1994*

## 5 Definitions

- (1) In section OB 1, in the definition of **dependent child**, the following is inserted after paragraph (d):

“(da) despite paragraph (d), who is a child or a young person (as defined in section 2(1) of the Children, Young Persons, and Their Families Act 1989)—

“(i) of whom the person is a parent within the meaning of that Act; and

“(ii) to whom section 361 of that Act applies; and

- “(iii) who, under section 362 of that Act, is placed in the charge of the person; and”.
- (2) Subsection (1) applies for the 1995–96 and subsequent income years and only for the purpose of validating payments of any credits of tax made under subpart KD of the Income Tax Act 1994 in relation to any of those income years.

*Amendment to Income Tax Act 2004*

**6 Definitions**

- (1) In section OB 1, in the definition of **dependent child**, the following is inserted after paragraph (d):
- “(da) despite paragraph (d), who is a child or a young person (as defined in section 2(1) of the Children, Young Persons, and Their Families Act 1989)—
- “(i) of whom the person is a parent within the meaning of that Act; and
- “(ii) to whom section 361 of that Act applies; and
- “(iii) who, under section 362 of that Act, is placed in the charge of the person; and”.
- (2) Subsection (1) applies for the 2005–06 and later income years and only for the purpose of validating payments of credits of tax made under subpart KD of the Income Tax Act 2004 made in relation to any of those income years.

*Amendment to Income Tax Act 2007*

**7 Definitions**

- (1) In section YA 1, the definition of **dependent child** is replaced by the following:
- “**dependent child**, for a child and a person,—
- “(a) means a child—
- “(i) whose care is primarily the responsibility of the person; and
- “(ii) who is maintained as a member of that person’s family; and
- “(iii) who is financially dependent on that person:
- “(b) does not include a child in relation to whom—

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- “(i) a payment is made under section 363 of the Children, Young Persons, and Their Families Act 1989:
- “(ii) a benefit is being paid under section 28 or 29 of the Social Security Act 1964:
- “(c) despite paragraph (b)(i), includes a child or a young person, as defined in section 2(1) of the Children, Young Persons, and Their Families Act 1989,—
- “(i) of whom the person is a parent within the meaning of that Act; and
- “(ii) to whom section 361 of that Act applies; and
- “(iii) who, under section 362 of that Act, is placed in the charge of the person”.
- (2) Subsection (1) applies for the 2008–09 and later income years.

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### Legislative history

17 August 2010	Divided from Social Assistance (New Work Tests, Incentives, and Obligations) Amendment Bill (Bill 125–2) by committee of the whole House as Bill 125–3C
18 August 2010	Third reading
23 August 2010	Royal assent

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This Act is administered by the Inland Revenue Department.

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