

26 February 2024

Hon Judith Collins KC, Attorney-General

**Consistency with the New Zealand Bill of Rights Act 1990: Goods and Services Tax (Removing GST from Food) Amendment Bill**

1. We have considered whether the Goods and Services Tax (Removing GST from Food) Amendment Bill (the Bill), a member's Bill in the name of Rawiri Waititi MP, is consistent with the rights and freedoms affirmed in the New Zealand Bill of Rights Act 1990 (the Bill of Rights Act).
2. This Bill seeks to amend the Goods and Services Tax Act 1985 (the Act) to remove Goods and Services Tax (GST) from all food products and non-alcoholic beverages.
3. To do this, the Bill proposes amending section 11 of the Act by:
  - a. inserting 11(1)(ob) which adds "food and food-related packaging that are supplied to a consumer" to the list of goods that are zero-rated at subsection 11(1);
  - b. inserting a new subsection 11(8E) which provides "for the purposes of the zero-rating of food and food-related packaging, to the extent that a mixed supply consists of food or food-related packaging, that part of the mixed supply is zero-rated under subsection (1)(ob)"; and
  - c. including definitions for consumer, food, food-related packaging and mixed supply in subsection 11(9).
4. The effect of the proposed amendments is that consumers will not have to pay GST on food and food-related products.
5. We do not consider that the Bill engages any of the rights and freedoms in the Bill of Rights Act. We have therefore concluded that the Bill appears to be consistent with the rights and freedoms affirmed in the Bill of Rights Act.



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