

11 August 2022

Hon David Parker, Attorney-General

**Consistency with the New Zealand Bill of Rights Act 1990: Housing Infrastructure (GST-sharing) Bill**

1. We have considered whether the Housing Infrastructure (GST-sharing) Bill (the Bill), a member's Bill in the name of Brooke van Velden MP, is consistent with the rights and freedoms affirmed in the New Zealand Bill of Rights Act 1990 (the Bill of Rights Act).
2. The purpose of the Bill is to provide an incentive for territorial authorities to increase housing supply in their districts by requiring Kāinga Ora—Homes and Communities to contribute to infrastructure costs.
3. To achieve this, the Bill will establish a goods and services tax (GST) sharing scheme. This will effectively require the Government to share, with the relevant territorial authority, 50 per cent of the GST collected from new residential building work within a district. The amounts to be paid will be determined annually by a formula prescribed in the Bill, based on the value of new residential building work within a district and the rate of GST.
4. We have concluded that the Bill appears to be consistent with the rights and freedoms affirmed in the Bill of Rights Act.



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