



Income Tax (Accommodation Expenditure—North Island Flooding Events) Order 2023

Cindy Kiro, Governor-General

Order in Council

At Wellington this 6th day of June 2023

Present:

Her Excellency the Governor-General in Council

This order is made under section CZ 29B of the Income Tax Act 2007—

- (a) on the advice and with the consent of the Executive Council; and
- (b) on the recommendation of the Minister of Revenue.

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Order

1 Title

This order is the Income Tax (Accommodation Expenditure—North Island Flooding Events) Order 2023.

2 Commencement

This order comes into force on 6 July 2023.

3 Extension of time limit under section CZ 29B of Income Tax Act 2007 to 1 April 2024

- (1) This clause applies to the date by which an employee must have started work on a project of limited duration in an area affected by the North Island flooding events in order for accommodation expenditure relating to that employee's work in the area to be exempt income under section CZ 29B of the Income Tax Act 2007.
- (2) Despite section CZ 29B(3), the latest date that the employee must have started work is 1 April 2024.

Rachel Hayward,
Clerk of the Executive Council.

Explanatory note

This note is not part of the order, but is intended to indicate its general effect.

This order, which comes into force on 6 July 2023, extends a time limit set by section CZ 29B of the Income Tax Act 2007. Under that section, accommodation expenditure relating to an employee working on a project of limited duration for rebuilding and recovery efforts in an area affected by the recent North Island flooding events may, depending on certain conditions, be exempt income for the purposes of the Income Tax Act 2007.

One of the conditions is that the employee must have started the relevant work in the period commencing on the date of the relevant flooding event and ending 6 months after that date. The effect of this order is to extend the time limit from 6 months after the date of the relevant flooding event to 1 April 2024.

Issued under the authority of the Legislation Act 2019.

Date of notification in *Gazette*: 8 June 2023.

This order is administered by the Inland Revenue Department.