



Tax Administration (Research and Development Tax Credit Deadlines for Taxpayers Affected by Weather Events) Order 2023

Cindy Kiro, Governor-General

Order in Council

At Wellington this 20th day of February 2023

Present:

Her Excellency the Governor-General in Council

This order is made under section 226 of the Tax Administration Act 1994 on the advice and with the consent of the Executive Council.

Contents

	Page
1 Title	1
2 Commencement	2
3 Interpretation	2
4 Extension of filing deadlines under sections 33E, 68CB, and 68CC of Tax Administration Act 1994 to 31 March 2023	2
5 Eligibility for extension	2

Order

1 Title

This order is the Tax Administration (Research and Development Tax Credit Deadlines for Taxpayers Affected by Weather Events) Order 2023.

2 Commencement

This order comes into force on its notification in the *Gazette*.

3 Interpretation

In this order, unless the context otherwise requires, **Weather Events** includes—

- (a) the January Flood Events as defined in clause 4 of the Tax Administration (January Flood Events) Order 2023; and
- (b) the February Cyclone Event as defined in clause 4 of the Tax Administration (February Cyclone Event) Order 2023.

4 Extension of filing deadlines under sections 33E, 68CB, and 68CC of Tax Administration Act 1994 to 31 March 2023

- (1) This clause applies to the research and development tax credit filing deadlines in sections 33E, 68CB, and 68CC of the Tax Administration Act 1994 in the period starting on 26 January 2023 and ending on 7 March 2023.
- (2) The date appointed as a further date on or before which applications for approval (including applications for variation of approval) and supplementary returns must be filed is 31 March 2023.

5 Eligibility for extension

The extension set out in this order applies to a taxpayer if the taxpayer's ability to meet the filing deadlines in clause 4(1) is significantly adversely affected by either or both of the Weather Events.

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 its notification in the *Gazette*, extends the filing deadlines under sections 33E, 68CB, and 68CC of the Tax Administration Act 1994 (the **Act**) in the period starting on 26 January 2023 and ending on 7 March 2023. This order appoints 31 March 2023 as a further date on or before which these filings must be made.

The order will apply to taxpayers whose ability to meet the filing deadlines specified in clause 4(1) of this order is significantly adversely affected by either or both of the January flooding and February cyclone events that occurred in parts of New Zealand.

2023/11

**Tax Administration (Research and Development Tax
Credit Deadlines for Taxpayers Affected by Weather
Events) Order 2023**

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 20 February 2023.
This order is administered by the Inland Revenue Department.

Wellington, New Zealand:

Published under the authority of the New Zealand Government—2023