



Tax Administration (Direct Credit of Totalisator Duty, Lottery Duty, Casino Duty, and Unclaimed Money) Order 2021

Patsy Reddy, Governor-General

Order in Council

At Wellington this 22nd day of March 2021

Present:

Her Excellency the Governor-General in Council

This order is made under section 184B of the Tax Administration Act 1994 on the advice and with the consent of the Executive Council.

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Order

1 Title

This order is the Tax Administration (Direct Credit of Totalisator Duty, Lottery Duty, Casino Duty, and Unclaimed Money) Order 2021.

2 Commencement

This order comes into force on 27 April 2021.

3 Refund by direct credit

The following may be refunded by direct credit under section 184A of the Tax Administration Act 1994 on and from 27 April 2021:

- (a) totalisator duty payable under Part 1 of the Gaming Duties Act 1971:
- (b) lottery duty payable under Part 2 of the Gaming Duties Act 1971:
- (c) casino duty payable under Part 2B of the Gaming Duties Act 1971:
- (d) unclaimed money under the Unclaimed Money Act 1971.

Michael Webster,
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 specifies 27 April 2021 as the date on and from which totalisator duty, lottery duty, casino duty, and unclaimed money may be refunded by direct credit under section 184A of the Tax Administration Act 1994 to a bank account nominated by the taxpayer.

Issued under the authority of the Legislation Act 2012.

Date of notification in *Gazette*: 25 March 2021.

This order is administered by the Inland Revenue Department.