



## Tax Administration (Extension of Due Dates) Order 2023

Rt Hon Dame Helen Winkelmann, Administrator of the Government

### Order in Council

At Wellington this 11th day of April 2023

Present:

The Right Hon Chris Hipkins presiding 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.

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### Order

#### 1 Title

This order is the Tax Administration (Extension of Due Dates) Order 2023.

#### 2 Commencement

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

**3 Extension of time frame under section DB 31 of Income Tax Act 2007 to 31 May 2023**

- (1) This clause applies to the date by which a person must write debt off as bad under section DB 31(1)(a)(i) of the Income Tax Act 2007 in order to be eligible for a deduction.
- (2) For the 2022–23 income year, the date appointed as a further date on or before which a person can write off debt as bad is 31 May 2023.

**4 Extension of time frame under section HC 6 of Income Tax Act 2007 to 31 May 2023**

- (1) This clause applies to the date by which a trustee must pay income to a beneficiary of a trust under section HC 6(1B)(b)(ii) of the Income Tax Act 2007 if that income is to be beneficiary income.
- (2) For income derived in the 2021–22 income year, the date appointed as a further date on or before which a trustee must pay the income is 31 May 2023.

**5 Eligibility for extension**

- (1) The extensions set out in this order apply to a taxpayer if the taxpayer’s ability to adhere to the time frames described in clause 4(1) or 5(1) is significantly adversely affected by a severe weather event.
- (2) In this section, **severe weather event** has the same meaning as in section 329A(1) of the Resource Management Act 1991.

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 specified time frames under the Income Tax Act 2007 (the **Act**) that relate to—

- receiving a bad debt deduction (section DB 31(1)(a)(i) of the Act); and
- distributing beneficiary income (section HC 6(1B)(b)(ii) of the Act).

This order appoints 31 May 2023 as a further date on or before which a person may perform those actions.

This order applies to taxpayers whose ability to adhere to the time frames described in *clauses 4(1) and 5(1)* of this order is significantly adversely affected by the severe weather events that occurred in parts of New Zealand in January and February of 2023.

2023/48

**Tax Administration (Extension of Due Dates) Order  
2023**

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Issued under the authority of the Legislation Act 2019.  
Date of notification in *Gazette*: 11 April 2023.  
This order is administered by the Inland Revenue Department.

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Wellington, New Zealand:

Published under the authority of the New Zealand Government—2023