



## Taxation (New Due Date for New and Increased Assessments) Commencement Order 2019

Patsy Reddy, Governor-General

### Order in Council

At Wellington this 18th day of February 2019

Present:

Her Excellency the Governor-General in Council

This order is made under section 142AB(5) 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 Taxation (New Due Date for New and Increased Assessments) Commencement Order 2019.

#### 2 Commencement of section 142AB of Tax Administration Act 1994 in relation to income tax

Section 142AB of the Tax Administration Act 1994 comes into force on 8 July 2019 in relation to income tax (within the meaning of section YA 1 of the Income Tax Act 2007).

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 brings section 142AB of the Tax Administration Act 1994 into force on 8 July 2019 in relation to income tax.

Section 142AB provides for a new due date to be set for new and increased assessments.

The order means that, on and after 8 July 2019, section 142AB applies to a new assessment, or an increased assessment, for income tax, and section 142A does not apply for that tax type.

Issued under the authority of the Legislation Act 2012.

Date of notification in *Gazette*: 21 February 2019.

This order is administered by the Inland Revenue Department.