



Taxation Review Authorities Amendment Regulations 2024

Cindy Kiro, Governor-General

Order in Council

At Wellington this 27th day of May 2024

Present:

Her Excellency the Governor-General in Council

These regulations are made under section 30 of the Taxation Review Authorities Act 1994 on the advice and with the consent of the Executive Council.

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Regulations

1 Title

These regulations are the Taxation Review Authorities Amendment Regulations 2024.

2 Commencement

These regulations come into force on 1 July 2024.

3 Principal regulations

These regulations amend the Taxation Review Authorities Regulations 1998.

4 Regulation 10 amended (Filing fee)

In regulation 10(1), replace “\$410” with “\$533”.

Nicola Purvis,
Acting Clerk of the Executive Council.

Explanatory note

This note is not part of the regulations but is intended to indicate their general effect.

These regulations, which come into force on 1 July 2024, amend the Taxation Review Authorities Regulations 1998 (the **principal regulations**).

These regulations increase the fee for filing a notice of claim with a Taxation Review Authority from \$410 to \$533 (including goods and services tax, but *see* regulation 10(2) of the principal regulations for the fee payable for a supply of goods and services that is zero-rated under the Goods and Services Tax Act 1985).

That fee is being adjusted to reflect increases in the New Zealand Consumers Price Index since it was last updated.

Regulatory impact statement

The Ministry of Justice produced a regulatory impact statement on 11 April 2024 to help inform the decisions taken by the Government relating to the contents of this instrument.

A copy of this regulatory impact statement can be found at—

- <https://www.justice.govt.nz/justice-sector-policy/regulatory-stewardship/regulatory-impact-assessments/>
- <https://treasury.govt.nz/publications/informationreleases/ris>

Issued under the authority of the Legislation Act 2019.

Date of notification in *Gazette*: 30 May 2024.

These regulations are administered by the Inland Revenue Department.