

Reprint
as at 19 April 2016



Canterbury Earthquake (Tax Administration Act) Order (No 2) 2011 (SR 2011/375)

Canterbury Earthquake (Tax Administration Act) Order (No 2) 2011: revoked (after expiring on the close of 31 October 2012), on 19 April 2016, by section 146(2) of the Greater Christchurch Regeneration Act 2016 (2016 No 14).

Jerry Mateparae, Governor-General

Order in Council

At Wellington this 10th day of October 2011

Present:

His Excellency the Governor-General in Council

Pursuant to section 71 of the Canterbury Earthquake Recovery Act 2011, His Excellency the Governor-General makes the following order, acting—

- (a) on the advice and with the consent of the Executive Council; and
- (b) on the recommendation of the Minister of Revenue made in accordance with section 74 of that Act.

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Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint. Note 4 at the end of this reprint provides a list of the amendments incorporated.

This order is administered by the Inland Revenue Department.

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Order

1 Title

This order is the Canterbury Earthquake (Tax Administration Act) Order (No 2) 2011.

2 Commencement

This order comes into force on 1 November 2011.

3 Expiry

This order expires on the close of 31 October 2012.

4 Interpretation

(1) In this order, unless the context otherwise requires,—

Act means the Tax Administration Act 1994

Canterbury earthquakes means any earthquake in Canterbury on or after 4 September 2010, and includes any aftershock

Commissioner has the same meaning as in section 3(1) of the Act

government agency means—

- (a) a government department named in Schedule 1 of the State Sector Act 1988;
- (b) the New Zealand Police;
- (c) the Accident Compensation Corporation;
- (d) the Housing New Zealand Corporation.

(2) The modifications or extensions of the Act made by this order do not affect the text of the Act, but require it to be read as if it had been amended in the manner indicated in this order.

5 Exception to obligation to maintain secrecy

Nothing in section 81(1) or (3) of the Act prohibits the Commissioner from communicating to an officer, employee, or agent of a government agency any information about a person that the Commissioner considers—

- (a) is necessary to enable the government agency to provide assistance to, or fulfil any obligation in relation to, that person as a result of the Canterbury earthquakes; and
- (b) is not undesirable to disclose.

6 Secrecy obligation on government agencies

A government agency, and an officer, employee, or agent of a government agency, with access to information that is communicated in accordance with clause 5—

- (a) must maintain and aid in maintaining the secrecy of that information; and
- (b) must not communicate that information to any person, except for any purpose for which, and to the extent to which, the Commissioner authorises that disclosure.

7 Clauses 5 and 6 apply despite anything to contrary

Clauses 5 and 6 apply despite anything to the contrary in the Act or in any other Act.

8 Revocation

The Canterbury Earthquake (Tax Administration Act) Order 2011 (SR 2011/27) is revoked.

Rebecca Kitteridge,
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 in Council, which is made under the Canterbury Earthquake Recovery Act 2011, revokes and replaces the Canterbury Earthquake (Tax Administration Act) Order 2011 (the **first order**), which was made under the Canterbury Earthquake Response and Recovery Act 2010. The first order was deemed to have come into force on 24 February 2011 and expires on the close of 31 October 2011. This order, which comes into force on 1 November 2011 and expires on the close of 31 October 2012, has the same effect as the first order.

The order authorises the Commissioner of Inland Revenue to disclose information held by the Inland Revenue Department about a person to certain government agencies to the extent that this is necessary to enable the government agency to provide assistance to, or fulfil any obligation in relation to, that person as a result of any earthquake in Canterbury on or after 4 September 2010, including any aftershocks.

Section 81 of the Tax Administration Act 1994 (the **Act**) imposes an obligation of secrecy on every officer of the Inland Revenue Department. A number of exceptions to this obligation are set out in section 81(4) of the Act. In effect, this order creates a further exception to the obligation. This is necessary because the obligation of secrecy cannot be waived by the Commissioner or a taxpayer. Accordingly, without this order the Commissioner would be unable to disclose information to other government agencies, even if requested to do so by a taxpayer.

The order contains 2 safeguards. First, the Commissioner retains a discretion to refuse to disclose information if the Commissioner considers that it is undesirable to disclose that information. Secondly, the order requires a government agency, and officers, employees, and agents of the government agency, with access to information that is communicated under this order to maintain the secrecy of that information and to not communicate that information to any person except as authorised by the Commissioner.

Issued under the authority of the Legislation Act 2012.
Date of notification in *Gazette*: 13 October 2011.

Reprints notes

1 *General*

This is a reprint of the Canterbury Earthquake (Tax Administration Act) Order (No 2) 2011 that incorporates all the amendments to that order as at the date of the last amendment to it.

2 *Legal status*

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

3 *Editorial and format changes*

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

4 *Amendments incorporated in this reprint*

Greater Christchurch Regeneration Act 2016 (2016 No 14): section 146(2)

Canterbury Earthquake (Tax Administration Act) Order (No 2) 2011 (SR 2011/375): clause 3