

Version
as at 1 July 2023



Tax Administration (February Cyclone Event) Order 2023

(SL 2023/10)

Tax Administration (February Cyclone Event) Order 2023: revoked, on the close of 30 June 2023, by clause 3.

Cindy Kiro, Governor-General

Order in Council

At Wellington this 20th day of February 2023

Present:

Her Excellency the Governor-General in Council

This order is made under section 183ABA(4) of the Tax Administration Act 1994 on the advice and with the consent of the Executive Council.

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Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

This order is administered by the Inland Revenue Department.

Order

1 Title

This order is the Tax Administration (February Cyclone Event) Order 2023.

2 Commencement

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

3 Expiry

This order expires and is revoked on the close of 30 June 2023.

4 Interpretation

In this order, **February Cyclone Event** means all or any of the flooding and other damage that occurred—

- (a) as a result of Cyclone Gabrielle, which crossed the North Island of New Zealand during the period starting on 12 February 2023 and ending on 16 February 2023; and
- (b) in a place, or places, in all or any of the following regions or districts:
 - (i) Auckland:
 - (ii) Bay of Plenty:
 - (iii) Gisborne:
 - (iv) Hawke's Bay:
 - (v) Northland:
 - (vi) Tararua:
 - (vii) Waikato region.

5 February Cyclone Event declared to be emergency event

The February Cyclone Event is declared to be an emergency event.

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*, declares the February Cyclone Event to be an emergency event for the purpose of section 183ABA of the Tax Administration Act 1994.

The order will apply to taxpayers who are significantly adversely affected by the February Cyclone Event in respect of making a payment required by tax law by the due date.

The effect is that taxpayers may ask the Commissioner of Inland Revenue to remit interest charged under Part 7 of the Tax Administration Act 1994 for failing to make payments by a due date. The Commissioner may then remit the interest if satisfied that—

- it is equitable that the interest be remitted; and
- the taxpayer asked for the relief as soon as practicable; and
- the taxpayer made the payment as soon as practicable.

The order expires and is revoked on the close of 30 June 2023.

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 20 February 2023.

Notes

1 *General*

This is a consolidation of the Tax Administration (February Cyclone Event) Order 2023 that incorporates the amendments made to the order so that it shows the law as at its stated date.

2 *Legal status*

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 *Editorial and format changes*

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 *Amendments incorporated in this consolidation*

Tax Administration (February Cyclone Event) Order 2023 (SL 2023/10): clause 3