

Reprint
as at 1 October 2015



Tax Administration (Emergency Event—Manawatu— Wanganui, Taranaki, and West Coast Floods) Order 2015

(LI 2015/166)

Tax Administration (Emergency Event—Manawatu—Wanganui, Taranaki, and West Coast Floods)
Order 2015: revoked, on 1 October 2015, by clause 3.

Jerry Mateparae, Governor-General

Order in Council

At Wellington this 29th day of June 2015

Present:

His Excellency the Governor-General in Council

Pursuant to section 183ABA(4) of the Tax Administration Act 1994, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following order.

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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.

Order

1 Title

This order is the Tax Administration (Emergency Event—Manawatu–Wanganui, Taranaki, and West Coast Floods) Order 2015.

2 Commencement

This order comes into force on 3 July 2015.

3 Expiry and revocation

This order expires, and is revoked, on the close of 30 September 2015.

4 Interpretation

In this order, **Manawatu–Wanganui, Taranaki, and West Coast floods** means all or any of the floods that occurred—

- (a) at a time, or times, after the beginning of 18 June 2015, and before the close of 22 June 2015; and
- (b) in a place, or places, in all or any of the following regions:
 - (i) the region of the Manawatu–Wanganui Regional Council;
 - (ii) the region of the Taranaki Regional Council;
 - (iii) the region of the West Coast Regional Council.

5 Manawatu–Wanganui, Taranaki, and West Coast floods declared to be emergency event

The Manawatu–Wanganui, Taranaki, and West Coast floods are declared to be an emergency event.

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, which comes into force on 3 July 2015, declares recent Manawatu–Wanganui, Taranaki, and West Coast floods to be an emergency event for the purpose of section 183ABA of the Tax Administration Act 1994 (the **Act**).

Section 183ABA(1)(a) of the Act will therefore apply to all taxpayers that those floods physically prevent from making, on or before the due date for the payment, a payment required by a tax law. For example, this will include individuals and companies that those floods physically prevent from making timely PAYE payments to

the Commissioner of Inland Revenue because staff or tax agents are unable to access the relevant building, or because the records have been destroyed.

The effect is that those taxpayers may ask the Commissioner of Inland Revenue to remit interest charged under Part 7 of the Act for failing to make payments by the 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 September 2015.

Issued under the authority of the Legislation Act 2012.
Date of notification in *Gazette*: 2 July 2015.

Reprints notes

1 *General*

This is a reprint of the Tax Administration (Emergency Event—Manawatu–Wanganui, Taranaki, and West Coast Floods) Order 2015 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*

Tax Administration (Emergency Event—Manawatu–Wanganui, Taranaki, and West Coast Floods) Order 2015 (LI 2015/166): clause 3