

**Reprint
as at 1 September 2021**



**Tax Administration (Canterbury Flood Event) Order
2021**

(LI 2021/137)

Tax Administration (Canterbury Flood Event) Order 2021: revoked, on the close of 31 August 2021, by clause 3.

Patsy Reddy, Governor-General

Order in Council

At Wellington this 8th day of June 2021

Present:

The Right Hon Jacinda Ardern presiding 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

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 (Canterbury Flood Event) Order 2021.

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 31 August 2021.

4 Interpretation

In this order, **Canterbury Flood Event** means flooding caused by heavy rainfall in the region of the Canterbury Regional Council in the period beginning on 29 May 2021 and ending on 1 June 2021.

5 Canterbury Flood Event declared to be emergency event

The Canterbury Flood Event is declared to be an emergency event.

6 Class of persons to whom remission is available

The taxpayers that are physically prevented by the Canterbury Flood Event from making a payment required by a tax law on or before the due date for the payment are a class of persons to whom a remission under section 183ABA of the Tax Administration Act 1994 is available in relation to the 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 its notification in the *Gazette*, declares the Canterbury Flood Event to be an emergency event for the purpose of section 183ABA of the Tax Administration Act 1994.

The order will apply to taxpayers that are physically prevented by the Canterbury Flood Event from making a payment required by tax law by the due date. For example, this will include individuals and companies that are prevented from making 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 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 on a due date. The Commissioner may then remit the interest if the Commissioner is 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 31 August 2021.

Issued under the authority of the Legislation Act 2012.
Date of notification in *Gazette*: 8 June 2021.

Reprints notes

1 *General*

This is a reprint of the Tax Administration (Canterbury Flood Event) Order 2021 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 (Canterbury Flood Event) Order 2021 (LI 2021/137): clause 3