

Version
as at 1 February 2023



Tax Administration (August Flood Events) Order 2022
(SL 2022/241)

Tax Administration (August Flood Events) Order 2022: revoked, on the close of 31 January 2023, by clause 3.

Cindy Kiro, Governor-General

Order in Council

At Wellington this 29th day of August 2022

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 (August Flood Events) Order 2022.

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 January 2023.

4 Interpretation

In this order, **August Flood Events** means all or any of the flooding, landslides, and other damage that occurred—

- (a) as a result of heavy rainfall starting on 17 August 2022 and ending on 21 August 2022; and
- (b) in a place, or places, in all or any of the following districts:
 - (i) Far North:
 - (ii) Marlborough:
 - (iii) Nelson:
 - (iv) Tasman.

5 August Flood Events declared to be emergency events

The August Flood Events are declared to be emergency events.

Rachel Hayward,
Acting 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 August Flood Events to be emergency events 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 August Flood Events 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 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 January 2023.

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 30 August 2022.

Notes

1 *General*

This is a consolidation of the Tax Administration (August Flood Events) Order 2022 that incorporates the amendments made to the legislation 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 (August Flood Events) Order 2022 (SL 2022/241): clause 3