Version as at 1 July 2022



Tax Administration (Extension of Power to Disclose Information Relating to COVID-19 Response) Order 2022

(SL 2022/71)

Tax Administration (Extension of Power to Disclose Information Relating to COVID-19 Response) Order 2022: revoked, on 1 July 2022, by clause 5.

Cindy Kiro, Governor-General

Order in Council

At Wellington this 14th day of March 2022

Present:

Her Excellency the Governor-General in Council

This order is made under clause 23B(3) of Schedule 7 of the Tax Administration Act 1994—

- (a) on the advice and with the consent of the Executive Council; and
- (b) on the recommendation of the Minister of Revenue; and
- (c) within 24 months of the date on which that clause came into force.

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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.

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5 Revocation

Order

Title 1

This order is the Tax Administration (Extension of Power to Disclose Information Relating to COVID-19 Response) Order 2022.

2 Commencement

This order comes into force on 17 March 2022.

3 **Principal Act**

This order amends the Tax Administration Act 1994.

4 **Schedule 7 amended**

In Schedule 7, clause 23B(2)(b), replace "24 months" with "24 months and 15 days".

5 Revocation

This order is revoked on 1 July 2022.

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 17 March 2022, extends by 15 days the time limit for the Commissioner of Inland Revenue's discretionary power to share information with government agencies in connection with COVID-19 related activities. This order will be revoked on 1 July 2022.

Issued under the authority of the Legislation Act 2019. Date of notification in Gazette: 17 March 2022.

Notes

1 General

This is a consolidation of the Tax Administration (Extension of Power to Disclose Information Relating to COVID-19 Response) 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 (Extension of Power to Disclose Information Relating to COVID-19 Response) Order 2022 (SL 2022/71): clause 5