

**Reprint  
as at 1 November 2011**



**Canterbury Earthquake (Tax  
Administration Act) Order 2011**

(SR 2011/27)

Canterbury Earthquake (Tax Administration Act) Order 2011: revoked,  
on 1 November 2011, by clause 8 of the Canterbury Earthquake (Tax  
Administration Act) Order (No 2) 2011.

Anand Satyanand, Governor-General

**Order in Council**

At Wellington this 28th day of February 2011

Present:

His Excellency the Governor-General in Council

Pursuant to section 6 of the Canterbury Earthquake Response and  
Recovery Act 2010, His Excellency the Governor-General makes the  
following order acting—

- (a) on the advice and with the consent of the Executive Council;  
and
- (b) on the recommendation of the relevant Minister made in ac-  
cordance with section 6(2) of that Act.

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**Note**

Changes authorised by section 17C of the Acts and Regulations Publication Act 1989  
have been made in this reprint.

A general outline of these changes is set out in the notes at the end of this reprint, together  
with other explanatory material about this reprint.

**This order is administered by the Inland Revenue Department.**

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## Order

### 1 Title

This order is the Canterbury Earthquake (Tax Administration Act) Order 2011.

### 2 Commencement

This order is deemed to have come into force on 24 February 2011.

### 3 Expiry

This order expires on the close of 31 October 2011.

### 4 Interpretation

(1) In this order, unless the context otherwise requires,—

**Act** means the Tax Administration Act 1994

**Canterbury earthquake** means the earthquake that occurred on 4 September 2010 in Canterbury, and includes all of its aftershocks

**Commissioner** has the same meaning as in section 3(1) of the Act

**government agency** means—

- (a) a government department named in Schedule 1 of the State Sector Act 1988:
- (b) the New Zealand Police:
- (c) the Accident Compensation Corporation:
- (d) the Housing New Zealand Corporation.

- (2) The modifications or extensions of the Act made by this order do not affect the text of the Act, but require it to be read as if it had been amended in the manner indicated in this order.

**5 Exception to obligation to maintain secrecy**

Nothing in section 81(1) or (3) of the Act prohibits the Commissioner from communicating to an officer, employee, or agent of a government agency any information about a person that the Commissioner considers—

- (a) is necessary to enable the government agency to provide assistance to, or fulfil any obligation in relation to, that person as a result of the Canterbury earthquake; and
- (b) is not undesirable to disclose.

**6 Secrecy obligation on government agencies**

A government agency, and an officer, employee, or agent of a government agency, with access to information that is communicated in accordance with clause 5—

- (a) must maintain and aid in maintaining the secrecy of that information; and
- (b) must not communicate that information to any person, except for any purpose for which, and to the extent to which, the Commissioner authorises that disclosure.

**7 Clauses 5 and 6 apply despite anything to contrary**

Clauses 5 and 6 apply despite anything to the contrary in the Act or in any other Act.

Rebecca Kitteridge,  
Clerk of the Executive Council.

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**Explanatory note**

*This note is not part of the order, but is intended to indicate its general effect.*

This Order in Council is made under the Canterbury Earthquake Response and Recovery Act 2010 and its effect is temporary. The order is deemed to have come into force on 24 February 2011 and expires on the close of 31 October 2011.

The order authorises the Commissioner of Inland Revenue to disclose information held by the Inland Revenue Department about a person to certain government agencies to the extent that this is necessary to enable the government agency to provide assistance to, or fulfil any obligation in relation to, that person as a result of the Canterbury earthquake on 4 September 2010 and its aftershocks.

Section 81 of the Tax Administration Act 1994 (the **Act**) imposes an obligation of secrecy on every officer of the Inland Revenue Department. A number of exceptions to this obligation are set out in section 81(4) of the Act. In effect, this Order creates a further exception to the obligation. This is necessary because the obligation of secrecy cannot be waived by the Commissioner or a taxpayer. Accordingly, without this Order the Commissioner would be unable to disclose information to other government agencies, even if requested to do so by a taxpayer.

The order contains 2 safeguards. First, the Commissioner retains a discretion to refuse to disclose information if the Commissioner considers that it is undesirable to disclose that information. Secondly, the order requires a government agency, and officers, employees, and agents of the government agency, with access to information that is communicated under this order to maintain the secrecy of that information and to not communicate that information to any person except as authorised by the Commissioner.

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Issued under the authority of the Acts and Regulations Publication Act 1989.  
Date of notification in *Gazette*: 3 March 2011.

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## **Notes**

### **1 *General***

This is a reprint of the Canterbury Earthquake (Tax Administration Act) Order 2011. The reprint incorporates all the amendments to the order as at 1 November 2011, as specified in the list of amendments at the end of these notes.

Relevant provisions of any amending enactments that contain transitional, savings, or application provisions that cannot be compiled in the reprint are also included, after the principal enactment, in chronological order. For more information, see <http://www.pco.parliament.govt.nz/reprints/>.

### **2 *Status of reprints***

Under section 16D of the Acts and Regulations Publication Act 1989, reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by the amendments to that enactment. This presumption applies even though editorial changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in the reprint.

This presumption may be rebutted by producing the official volumes of statutes or statutory regulations in which the principal enactment and its amendments are contained.

### **3 *How reprints are prepared***

A number of editorial conventions are followed in the preparation of reprints. For example, the enacting words are not included in Acts, and provisions that are repealed or revoked

are omitted. For a detailed list of the editorial conventions, see <http://www.pco.parliament.govt.nz/editorial-conventions/> or Part 8 of the *Tables of New Zealand Acts and Ordinances and Statutory Regulations and Deemed Regulations in Force*.

#### **4 Changes made under section 17C of the Acts and Regulations Publication Act 1989**

Section 17C of the Acts and Regulations Publication Act 1989 authorises the making of editorial changes in a reprint as set out in sections 17D and 17E of that Act so that, to the extent permitted, the format and style of the reprinted enactment is consistent with current legislative drafting practice. Changes that would alter the effect of the legislation are not permitted. A new format of legislation was introduced on 1 January 2000. Changes to legislative drafting style have also been made since 1997, and are ongoing. To the extent permitted by section 17C of the Acts and Regulations Publication Act 1989, all legislation reprinted after 1 January 2000 is in the new format for legislation and reflects current drafting practice at the time of the reprint.

In outline, the editorial changes made in reprints under the authority of section 17C of the Acts and Regulations Publication Act 1989 are set out below, and they have been applied, where relevant, in the preparation of this reprint:

- omission of unnecessary referential words (such as “of this section” and “of this Act”)
- typeface and type size (Times Roman, generally in 11.5 point)
- layout of provisions, including:
  - indentation
  - position of section headings (eg, the number and heading now appear above the section)
- format of definitions (eg, the defined term now appears in bold type, without quotation marks)
- format of dates (eg, a date formerly expressed as “the 1st day of January 1999” is now expressed as “1 January 1999”)

- position of the date of assent (it now appears on the front page of each Act)
- punctuation (eg, colons are not used after definitions)
- Parts numbered with roman numerals are replaced with arabic numerals, and all cross-references are changed accordingly
- case and appearance of letters and words, including:
  - format of headings (eg, headings where each word formerly appeared with an initial capital letter followed by small capital letters are amended so that the heading appears in bold, with only the first word (and any proper nouns) appearing with an initial capital letter)
  - small capital letters in section and subsection references are now capital letters
- schedules are renumbered (eg, Schedule 1 replaces First Schedule), and all cross-references are changed accordingly
- running heads (the information that appears at the top of each page)
- format of two-column schedules of consequential amendments, and schedules of repeals (eg, they are rearranged into alphabetical order, rather than chronological).

**5** *List of amendments incorporated in this reprint  
(most recent first)*

Canterbury Earthquake (Tax Administration Act) Order (No 2) 2011  
(SR 2011/375): clause 8

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