

**Reprint  
as at 1 October 2012**



**Tax Administration (Emergency  
Event—Canterbury Earthquake)  
Amendment Order (No 2) 2011**

(SR 2011/376)

Tax Administration (Emergency Event—Canterbury Earthquake) Amendment Order (No 2) 2011: expired, on 1 October 2012, pursuant to clause 3 of the Tax Administration (Emergency Event—Canterbury Earthquake) Order 2010 (SR 2010/307).

Jerry Mateparae, Governor-General

**Order in Council**

At Wellington this 10th day of October 2011

Present:

His Excellency the Governor-General in Council

Pursuant to section 183ABA(5) 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 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 Tax Administration (Emergency Event—Canterbury Earthquake) Amendment Order (No 2) 2011.
- 2 Commencement**

This order comes into force on the day after the date of its notification in the *Gazette*.
- 3 Principal order amended**

This order amends the Tax Administration (Emergency Event—Canterbury Earthquake) Order 2010.
- 4 Expiry**

Clause 3 is amended by omitting “30 September 2011” and substituting “30 September 2012”.

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 (the **amendment order**), which comes into force on the day after its notification in the *Gazette*, amends the Tax Administration (Emergency Event—Canterbury Earthquake) Order 2010 (the

**principal order**). The effect of the amendment is to renew the principal order and change its expiry date to 30 September 2012.

The principal order applies to taxpayers who are physically prevented by the Canterbury earthquake from making a payment required by tax law. For example, this includes individuals and companies that are prevented from making payments to the Commissioner of Inland Revenue (the **Commissioner**) because staff or tax agents are unable to access the building in which their records are stored or because the records have been destroyed.

Taxpayers to whom the order applies may ask the Commissioner to remit interest charged under Part 7 of the Tax Administration Act 1994 (the **Act**) 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 principal order would, but for its renewal by this notice, expire on 30 September 2011. It is necessary to renew the notice and extend the expiry date to 30 September 2012 because—

- interest on provisional tax payments is only calculated after the return for the relevant period has been submitted to the Inland Revenue Department and assessed; and
- some returns for the income year ending on 31 March 2011 are not due until 31 March 2012 and may take some time to process.

The amendment will take effect after the date on which the principal order would otherwise expire. However, section 183ABA(5)(c) of the Act authorises this retrospective renewal of the principal order.

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## Notes

### 1 *General*

This is a reprint of the Tax Administration (Emergency Event—Canterbury Earthquake) Amendment Order (No 2) 2011. The reprint incorporates all the amendments to the order as at 1 October 2012, 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)*

Tax Administration (Emergency Event—Canterbury Earthquake) Order 2010  
(SR 2010/307): clause 3

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