

Reprint  
as at 19 April 2016



## Canterbury Earthquake (Inland Revenue Acts) Amendment Order 2012 (SR 2012/35)

Canterbury Earthquake (Inland Revenue Acts) Amendment Order 2012: revoked (after expiring on the close of 1 October 2012), on 19 April 2016, pursuant to section 146(2) of the Greater Christchurch Regeneration Act 2016 (2016 No 14).

Jerry Mateparae, Governor-General

### Order in Council

At Wellington this 12th day of March 2012

Present:

His Excellency the Governor-General in Council

Pursuant to section 71 of the Canterbury Earthquake Recovery Act 2011, 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 following the Canterbury Earthquake Recovery Review Panel's review of a draft of this order.

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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.**

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## Order

### 1 Title

This order is the Canterbury Earthquake (Inland Revenue Acts) Amendment Order 2012.

### 2 Commencement

This order comes into force on 1 April 2012.

### 3 Principal order

This order amends the Canterbury Earthquake (Inland Revenue Acts) Order 2011 (the **principal order**).

### 4 Clause 3 amended (Expiry)

In clause 3, replace “1 April 2012” with “1 October 2012”.

### 5 Clause 4 amended (Interpretation)

In clause 4, replace the definition of **Canterbury earthquake** with:

**Canterbury earthquakes** has the same meaning as in section 4(1) of the Canterbury Earthquake Recovery Act 2011

### 6 Clause 5 amended (Commissioner may extend time limits and impose conditions)

In clause 5(1)(a), replace “Canterbury earthquake” with “Canterbury earthquakes”.

### 7 Clause 6 amended (Application of clause 5)

In clause 6(1), replace “1 April 2012” with “1 October 2012”.

Rebecca Kitteridge,  
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 1 April 2012, amends the Canterbury Earthquake (Inland Revenue Acts) Order 2011 (the **principal order**) to do the following:

- extend the expiry date of the principal order from the close of 1 April 2012 to the close of 1 October 2012. This amendment takes account of the ongoing difficulties faced by taxpayers in meeting the timing obligations imposed by the Inland Revenue Acts (as defined in clause 4 of the principal order) (*see clause 4*); and
- replace the existing definition of Canterbury earthquake with a definition of Canterbury earthquakes that refers to the definition of that term in section 4(1) of the Canterbury Earthquake Recovery Act 2011 (the **Act**) and make a corresponding change to clause 5(1)(a). These amendments align the terminology in the principal order with the terminology in the Act (which repealed, and replaces, the Canterbury Earthquake Response and Recovery Act 2010, pursuant to which the principal order was made). The new definition is not confined to the earthquake of 4 September 2010 and its aftershocks, which means that the principal order will apply in relation to any earthquake in Canterbury on or after 4 September 2010, including any aftershock (*see clauses 5 and 6*); and
- replace the reference to 1 April 2012 in clause 6(1) with a reference to 1 October 2012. This amendment extends the time limit to which the powers in clause 5 apply, which means that the Commissioner will be able to exercise those powers in relation to any time limit (as defined in clause 4) that falls or ends on or after 4 September 2010 and on or before 1 October 2012 (*see clause 7*).

This order is made under the Canterbury Earthquake Recovery Act 2011 and its effect is temporary.

Issued under the authority of the Legislation Act 2012.  
Date of notification in *Gazette*: 15 March 2012.

## Reprints notes

### **1** *General*

This is a reprint of the Canterbury Earthquake (Inland Revenue Acts) Amendment Order 2012 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*

Greater Christchurch Regeneration Act 2016 (2016 No 14): section 146(2)

Canterbury Earthquake (Inland Revenue Acts) Order 2011 (SR 2011/80): clause 3