



## **Taxation Review Authorities (Fee) Amendment Regulations 2013**

Jerry Mateparae, Governor-General

### **Order in Council**

At Wellington this 20th day of May 2013

Present:

His Excellency the Governor-General in Council

Pursuant to section 30 of the Taxation Review Authorities Act 1994, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following regulations.

### **Contents**

		Page
1	Title	2
2	Commencement	2
3	Principal regulations	2
4	Regulation 10 replaced (Filing fee)	2
	10 Filing fee	2

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## Regulations

- 1 Title**

These regulations are the Taxation Review Authorities (Fee) Amendment Regulations 2013.
- 2 Commencement**

These regulations come into force on 1 July 2013.
- 3 Principal regulations**

These regulations amend the Taxation Review Authorities Regulations 1998 (the **principal regulations**).
- 4 Regulation 10 replaced (Filing fee)**

Replace regulation 10 with:

**“10 Filing fee**

“(1) The disputant must pay a filing fee of \$410 to the Registrar at the time of filing a notice of claim.

“(2) The fee prescribed in subclause (1) includes goods and services tax; however, for a supply that is zero-rated under the Goods and Services Tax Act 1985, the amount of the prescribed fee is reduced by an amount equal to the tax fraction of the fee under that Act.”

Rebecca Kitteridge,  
Clerk of the Executive Council.

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### Explanatory note

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

These regulations, which come into force on 1 July 2013, amend the Taxation Review Authorities Regulations 1998 to increase from \$400 to \$410 the fee for filing a notice of claim and to clarify that the fee includes goods and service tax. However, for a supply that is zero-rated under the Goods and Services Tax Act 1985, the amount of the prescribed fee is reduced by an amount equal to the tax fraction

of the fee under that Act. The amendment implements a change to civil fees as a result of the civil fees review by the Ministry of Justice.

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Issued under the authority of the Acts and Regulations Publication Act 1989.  
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These regulations are administered by the Inland Revenue Department.

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