

Reprint  
as at 1 March 2017



## Tax Administration (Information Sharing—Hurunui/ Kaikoura Earthquakes) Order 2016 (LI 2016/271)

Tax Administration (Information Sharing—Hurunui/Kaikoura Earthquakes) Order 2016: revoked, at the close of 28 February 2017, by clause 3.

Patsy Reddy, Governor-General

### Order in Council

At Wellington this 21st day of November 2016

Present:

Her Excellency the Governor-General in Council

This order is made under section 81BA(2) 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 made in accordance with section 81BA(3) of the Tax Administration Act 1994.

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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 Tax Administration (Information Sharing—Hurunui/Kaikoura Earthquakes) Order 2016.

### 2 Commencement

This order comes into force on its notification in the *Gazette*.

### 3 Revocation

This order is revoked at the close of 28 February 2017.

### 4 Interpretation

In this order,—

**Act** means the Tax Administration Act 1994

**Commissioner** means the Commissioner of Inland Revenue

**earthquake support subsidy payments** means payments to assist businesses affected by the Hurunui/Kaikoura earthquakes to continue to pay their employees

**Hurunui/Kaikoura earthquakes** means the earthquakes that occurred on 14 November 2016 in Hurunui and Kaikoura, including their aftershocks

**IRD** means the Inland Revenue Department

**MSD** means the Ministry of Social Development.

### 5 Specifications for communication with MSD for purpose of administering earthquake support subsidy payments

- (1) For the purposes of section 81BA(1) of the Act,—
- (a) MSD is specified as a government agency to which the Commissioner may communicate information specified in subclause (2) held by IRD; and
  - (b) the conditions for the communication of the information are that—
    - (i) the Commissioner and MSD must comply with the memorandum of understanding entered into between the Commissioner and MSD in accordance with section 81BA(1)(d) of the Act; and
    - (ii) the information must not be used for purposes other than the administration by MSD of earthquake support subsidy payments; and

- (iii) the date from which the communication may take place is the date on which this order is notified in the *Gazette*.
- (2) The information that may be communicated is information that is reasonably required by MSD for the administration by MSD of earthquake support subsidy payments and that relates to businesses operating in areas affected by the Hurunui/Kaikoura earthquakes, including (for example) the following:
  - (a) addresses:
  - (b) legal or trading names:
  - (c) tax file numbers:
  - (d) New Zealand Business Numbers:
  - (e) information confirming that a business was operating at or around the time of the Hurunui/Kaikoura earthquakes:
  - (f) information relating to employees.

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 its notification in the *Gazette*, is made under section 81BA(2) of the Tax Administration Act 1994.

The order enables the Inland Revenue Department to provide information to the Ministry of Social Development if the Ministry reasonably requires the information for the administration of earthquake support subsidy payments in relation to the earthquakes that occurred on 14 November 2016 in Hurunui and Kaikoura and their after-shocks.

The order is revoked at the close of 28 February 2017.

Issued under the authority of the Legislation Act 2012.  
Date of notification in *Gazette*: 21 November 2016.

## Reprints notes

### **1** *General*

This is a reprint of the Tax Administration (Information Sharing—Hurunui/Kaikoura Earthquakes) Order 2016 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*

Tax Administration (Information Sharing—Hurunui/Kaikoura Earthquakes) Order 2016 (LI 2016/271): clause 3