



Taxation (New Due Date for New and Increased Assessments) Commencement Order 2018

Patsy Reddy, Governor-General

Order in Council

At Wellington this 14th day of May 2018

Present:

The Right Hon Jacinda Ardern presiding in Council

This order is made under section 142AB(5) of the Tax Administration Act 1994 on the advice and with the consent of the Executive Council.

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Order

1 Title

This order is the Taxation (New Due Date for New and Increased Assessments) Commencement Order 2018.

2 Commencement of section 142AB of Tax Administration Act 1994 for goods and services tax

Section 142AB of the Tax Administration Act 1994 comes into force on 18 June 2018 in relation to goods and services tax.

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 brings section 142AB of the Tax Administration Act 1994 into force on 18 June 2018 in relation to goods and services tax (GST).

Section 142AB provides for a new due date to be set for new and increased assessments.

The order means that, on and after 18 June 2018, section 142AB applies to a new assessment, or an increased assessment, for GST and section 142A does not apply for that tax type.

Issued under the authority of the Legislation Act 2012.

Date of notification in *Gazette*: 17 May 2018.

This order is administered by the Inland Revenue Department.