

Reprint
as at 1 February 2017



Tax Administration (Hurunui/Kaikoura Earthquakes) Order 2016 (LI 2016/270)

Tax Administration (Hurunui/Kaikoura Earthquakes) Order 2016: expired, on the close of 31 January 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 183ABA(4) of the Tax Administration Act 1994 on the advice and with the consent of the Executive Council.

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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.

Order

1 Title

This order is the Tax Administration (Hurunui/Kaikoura Earthquakes) Order 2016.

2 Commencement

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

3 Expiry

This order expires on the close of 31 January 2017.

4 Interpretation

In this order, **Hurunui/Kaikoura earthquakes** means the earthquakes that occurred on 14 November 2016 in Hurunui and Kaikoura, and includes all of their aftershocks.

5 Hurunui/Kaikoura earthquakes declared to be emergency event

The Hurunui/Kaikoura earthquakes are declared to be an emergency event.

6 Class of persons to whom remission is available

The taxpayers that are physically prevented by the Hurunui/Kaikoura earthquakes from making a payment required by a tax law on or before the due date for the payment are a class of persons to whom a remission under section 183ABA of the Tax Administration Act 1994 is available in relation to the event.

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*, declares the Hurunui/Kaikoura earthquakes to be an emergency event for the purpose of section 183ABA of the Tax Administration Act 1994.

The order will apply to taxpayers that are physically prevented by the Hurunui/Kaikoura earthquakes from making a payment required by tax law by the due date. For example, this will include individuals and companies that are prevented from making PAYE payments to the Commissioner of Inland Revenue because staff or tax

agents are unable to access the relevant building or because the records have been destroyed.

The effect is that taxpayers may ask the Commissioner of Inland Revenue to remit interest charged under Part 7 of the Tax Administration Act 1994 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 order expires on 31 January 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 (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 (Hurunui/Kaikoura Earthquakes) Order 2016 (LI 2016/270): clause 3