



## **Tax Administration (Direct Credit of Income Tax and Gaming Machine Duty Refunds) Order 2019**

Patsy Reddy, Governor-General

### **Order in Council**

At Wellington this 25th day of February 2019

Present:

Her Excellency the Governor-General in Council

This order is made under section 184B 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 Tax Administration (Direct Credit of Income Tax and Gaming Machine Duty Refunds) Order 2019.

#### **2 Commencement**

This order comes into force on 1 April 2019.

### 3 Refund by direct credit

- (1) The following may be refunded by direct credit under section 184A of the Tax Administration Act 1994 on and from 1 April 2019:
  - (a) gaming machine duty payable under Part 2A of the Gaming Duties Act 1971:
  - (b) income tax.
- (2) In this clause, **income tax** means income tax imposed under section BB 1 (imposition of income tax) of the Income Tax Act 2007 and includes ancillary tax within the meaning of section YA 1 (definitions) of that Act.

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 specifies 1 April 2019 as the date on and from which gaming machine duty and income tax may be refunded by direct credit under section 184A of the Tax Administration Act 1994 to a bank account nominated by the taxpayer.

Issued under the authority of the Legislation Act 2012.

Date of notification in *Gazette*: 28 February 2019.

This order is administered by the Inland Revenue Department.