Tax Administration (COVID-19 Response Variations) Order 2021

Patsy Reddy, Governor-General

Order in Council

At Wellington this 30th day of August 2021

Present:
The Right Hon Jacinda Ardern presiding in Council

This order is made under section 6H(4) 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 6H(4) of that Act.

Contents

Order

1 Title

This order is the Tax Administration (COVID-19 Response Variations) Order 2021.

2 Commencement

This order comes into force on 30 September 2021.

3 Extension of application of section 6I of Act

The application of section 6I of the Tax Administration Act 1994 is extended for a further period that starts on 1 October 2021 and ends on 30 September 2022.

4 Revocation

This order is revoked on 1 October 2022.

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 30 September 2021 and is revoked on 1 October 2022, extends the application of section 6I of the Tax Administration Act 1994 (the **Act**) until 30 September 2022.

Section 6I gives the Commissioner of Inland Revenue discretion to vary due dates, or other requirements, when compliance with those requirements becomes impossible, impractical, or unreasonable in the circumstances arising from either COVID-19 response measures or as a consequence of COVID-19. As contemplated by section 6H(4) of the Act, this order extends the Commissioner's ability to exercise this discretion for another year.