



Tax Administration (Write Off Amount) Order 2020

Patsy Reddy, Governor-General

Order in Council

At Wellington this 2nd day of June 2020

Present:

Her Excellency the Governor-General in Council

This order is made under section 22J(3) 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 Finance made in accordance with section 22J(4) of that Act.

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Order

1 Title

This order is the Tax Administration (Write Off Amount) Order 2020.

2 Commencement

This order comes into force on 3 June 2020.

3 Part B of Schedule 8 of Tax Administration Act 1994 amended

In the Tax Administration Act 1994, Schedule 8, Part B, clause 1(a), replace “\$50” with “\$200”.

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 3 June 2020, amends Part B of Schedule 8 of the Tax Administration Act 1994.

The effect of the amendment is to increase the threshold for writing off tax relating to income derived for a tax year by a qualifying individual (as defined in section 22D(2) of that Act). Currently, the threshold is \$50. As a result of this order, from 3 June 2020 the Commissioner must write off an amount of tax relating to income derived for a tax year by a qualifying individual that is equal to or less than \$200.

Issued under the authority of the Legislation Act 2012.

Date of notification in *Gazette*: 2 June 2020.

This order is administered by the Inland Revenue Department.