



Tax Administration (Direct Credit of Refunds of Amounts in Income Equalisation Accounts and Environmental Restoration Accounts) Order 2020

Patsy Reddy, Governor-General

Order in Council

At Wellington this 22nd day of June 2020

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 Refunds of Amounts in Income Equalisation Accounts and Environmental Restoration Accounts) Order 2020.

2 Commencement

This order comes into force on 23 July 2020.

3 Refund by direct credit

The following may be refunded by direct credit under section 184A of the Tax Administration Act 1994 on and from 23 July 2020:

- (a) an amount in an income equalisation account:
- (b) an amount in an environmental restoration account.

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 23 July 2020 as the date on and from which the following types of tax may be refunded by direct credit under section 184A of the Tax Administration Act 1994 to a bank account nominated by the taxpayer entitled to the refund:

- an amount in an income equalisation account:
- an amount in an environmental restoration account.

Issued under the authority of the Legislation Act 2012.

Date of notification in *Gazette*: 25 June 2020.

This order is administered by the Inland Revenue Department.