

Version  
as at 1 November 2021



# Tax Administration (Top of the South Island Flood Event) Order 2021 (LI 2021/194)

Tax Administration (Top of the South Island Flood Event) Order 2021: revoked, on the close of 31 October 2021, by clause 3.

Patsy Reddy, Governor-General

## Order in Council

At Wellington this 22nd day of July 2021

Present:

The Right Hon Jacinda Ardern presiding 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

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

**This order is administered by the Inland Revenue Department.**

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## Order

### 1 Title

This order is the Tax Administration (Top of the South Island Flood Event) Order 2021.

### 2 Commencement

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

### 3 Expiry

This order expires and is revoked on the close of 31 October 2021.

### 4 Interpretation

In this order, **Top of the South Island Flood Event** means flooding caused by heavy rainfall in the regions of the West Coast, Nelson, Tasman, and Marlborough in the period beginning on 15 July 2021 and ending on 18 July 2021.

### 5 Top of the South Island Flood Event declared to be emergency event

The Top of the South Island Flood Event is declared to be an emergency event.

### 6 Class of persons to whom remission is available

The taxpayers that are physically prevented by the Top of the South Island Flood Event from making a payment required by 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 Top of the South Island Flood Event 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 Top of the South Island Flood Event from making a payment required by tax law on or before the due date. For example, this will include individuals and companies that are pre-

vented 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 and is revoked on 31 October 2021.

Issued under the authority of the Legislation Act 2019.  
Date of notification in *Gazette*: 22 July 2021.

**Notes****1 General**

This is a consolidation of the Tax Administration (Top of the South Island Flood Event) Order 2021 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

**2 Legal status**

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

**3 Editorial and format changes**

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

**4 Amendments incorporated in this consolidation**

Tax Administration (Top of the South Island Flood Event) Order 2021 (LI 2021/194): clause 3