



Tax Administration (Extension of Due Dates) Order 2021

Rt Hon Dame Helen Winkelmann, Administrator of the Government

Order in Council

At Wellington this 18th day of October 2021

Present:

Her Excellency the Administrator of the Government in Council

This order is made under section 226 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 (Extension of Due Dates) Order 2021.

2 Commencement

This order comes into force on 21 October 2021.

3 Extension of time from 28 October 2021 until 4 November 2021 for doing things under Acts

- (1) This clause applies to anything required by or under the Tax Administration Act 1994 or the Income Tax Act 2007 or the Goods and Services Tax Act 1985 to be done on or by 28 October 2021.
- (2) 4 November 2021 is appointed as a further time for doing that thing.

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 21 October 2021, extends from 28 October 2021 to 4 November 2021 the due dates for the filing of tax returns and the payment of tax (including provisional tax and goods and services tax) that are due on that date. For example, 28 October is the original due date for the filing and payment of GST returns for the period ending with 30 September 2021.

The order is being made because certain things may not be able to be done on or by 28 October due to a proposed computer shut-down to facilitate another release of Inland Revenue's START system.

See section 226(2) of the Tax Administration Act 1994 (which will have the effect that anything done on or by 4 November 2021 is as valid as if it had been done on or by 28 October 2021).

Issued under the authority of the Legislation Act 2012.
Date of notification in *Gazette*: 20 October 2021.
This order is administered by the Inland Revenue Department.