

Version
as at 1 October 2023



Tax Administration (COVID-19 Response Variations) Order 2022 (SL 2022/245)

Tax Administration (COVID-19 Response Variations) Order 2022: revoked, on 1 October 2023, by clause 4.

Cindy Kiro, Governor-General

Order in Council

At Wellington this 29th day of August 2022

Present:

Her Excellency the Governor-General 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

	Page
1 Title	2
2 Commencement	2
3 Extension of application of section 6I of Act	2

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.

4	Revocation	2
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Order

1 Title

This order is the Tax Administration (COVID-19 Response Variations) Order 2022.

2 Commencement

This order comes into force on 30 September 2022.

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 2022 and ends on 30 September 2023.

4 Revocation

This order is revoked on 1 October 2023.

Rachel Hayward,
Acting 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 2022 and is revoked on 1 October 2023, extends the application of section 6I of the Tax Administration Act 1994 (the Act) until 30 September 2023.

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.

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 1 September 2022.

Notes

1 *General*

This is a consolidation of the Tax Administration (COVID-19 Response Variations) Order 2022 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 (COVID-19 Response Variations) Order 2022 (SL 2022/245): clause 4