



# Tax Administration (Extension of Deadline for Research and Development Loss Tax Credit Statements) Order 2022

Cindy Kiro, Governor-General

## Order in Council

At Wellington this 19th day of December 2022

Present:

The Right Hon Jacinda Ardern presiding 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.

### Contents

		Page
1	Title	1
2	Commencement	1
3	Extension of filing deadline under section 70C(2) of Act to 30 April 2023	2

### Order

**1 Title**

This order is the Tax Administration (Extension of Deadline for Research and Development Loss Tax Credit Statements) Order 2022.

**2 Commencement**

This order comes into force on 22 December 2022.

**3 Extension of filing deadline under section 70C(2) of Act to 30 April 2023**

- (1) This clause applies to a statement referred to in section 70C(1) of the Tax Administration Act 1994 that must be filed no later than the earliest of the following:
  - (a) the day on which the person files a return of income for the 2021/22 tax year:
  - (b) the last day for filing a return of income for the 2021/22 tax year.
- (2) The date appointed as a further date on or before which that statement must be filed is 30 April 2023.

Rachel Hayward,  
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 22 December 2022, extends the filing deadline under section 70C(2) of the Tax Administration Act 1994 (the **Act**) for the 2021/22 tax year. Under that section, a person must file the relevant statement before the earlier of the 2 dates provided. 30 April 2023 replaces these 2 dates for the purposes of the 2021/22 tax year.

This deadline applies to statements that must be filed with the Commissioner in relation to—

- research and development loss tax credits under the Income Tax Act 2007 that a person claims for the tax year:
- research and development repayment tax that a person must pay for the tax year.

*See* section 226(2) of the Act (which will have the effect that a statement filed on or before 30 April 2023 for the 2021/22 tax year is as valid as if it had been filed on or before the original deadline).

Issued under the authority of the Legislation Act 2019.  
Date of notification in *Gazette*: 22 December 2022.  
This order is administered by the Inland Revenue Department.