



Tax Administration (January Flood Events) Order 2023

Cindy Kiro, Governor-General

Order in Council

At Wellington this 8th day of February 2023

Present:

Her Excellency the Governor-General 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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Order

1 Title

This order is the Tax Administration (January Flood Events) Order 2023.

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 30 April 2023.

4 Interpretation

In this order, **January Flood Events** means all or any of the flooding and other damage that occurred—

- (a) as a result of heavy rainfall starting on 26 January and ending on 3 February 2023; and
- (b) in a place, or places, in all or any of the following regions:
 - (i) Auckland:
 - (ii) Bay of Plenty:
 - (iii) Northland:
 - (iv) Waikato.

5 January Flood Events declared to be emergency events

The January Flood Events are declared to be emergency events.

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 its notification in the *Gazette*, declares the January Flood Events to be emergency events for the purpose of section 183ABA of the Tax Administration Act 1994.

The order will apply to taxpayers who are significantly adversely affected by the January Flood Events in respect of making a payment required by tax law by the due date.

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 by a due date. The Commissioner may then remit the interest if 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 the close of 30 April 2023.

Issued under the authority of the Legislation Act 2019.

Date of notification in *Gazette*: 8 February 2023.

This order is administered by the Inland Revenue Department.