



## **Tax Administration (Direct Credit of FamilyBoost Tax Credit) Order 2024**

Cindy Kiro, Governor-General

### **Order in Council**

At Wellington this 26th day of August 2024

Present:

Her Excellency the Governor-General in Council

This order is made under section 184B 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 (Direct Credit of FamilyBoost Tax Credit) Order 2024.

**2 Commencement**

This order comes into force on 1 October 2024.

**3 Refund of FamilyBoost tax credit by direct credit**

- (1) A FamilyBoost tax credit may be refunded by direct credit under section 184A of the Tax Administration Act 1994 on and from 1 October 2024.
- (2) In this clause, **FamilyBoost tax credit** has the same meaning as in section MH 2 of the Income Tax Act 2007.

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 1 October 2024, specifies 1 October 2024 as the date on and from which a FamilyBoost tax credit may be refunded by direct credit under section 184A of the Tax Administration Act 1994 to a bank account nominated by the taxpayer entitled to the refund.

Issued under the authority of the Legislation Act 2019.

Date of notification in *Gazette*: 29 August 2024.

This order is administered by the Inland Revenue Department.