

Cabinet Legislation Committee

Minute of Decision

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Taxation (New Due Date for New and Increased Assessments) Commencement Order 2019

Portfolio Revenue

On 12 February 2019, the Cabinet Legislation Committee:

- noted that the attached Order in Council prescribes when section 142AB of the Tax Administration Act 1994 in respect of income tax comes into force, on 8 July 2019;
- **authorised** the submission to the Executive Council of the attached Taxation (New Due Date for New and Increased Assessments) Commencement Order 2019 [PCO 21714/2.0].

Vivien Meek Committee Secretary

Present:

Rt Hon Winston Peters Hon Chris Hipkins (Chair) Hon Andrew Little Hon Dr David Clark Hon David Parker Hon Stuart Nash

Hon Tracey Martin Hon Julie Ann Genter

Hon Eugenie Sage

Hon Ruth Dyson (Senior Government Whip)

Hard-copy distribution:

Minister of Revenue

Officials present from:

Officials Committee for LEG