



Cabinet Legislation Committee

Minute of Decision

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Tax Administration (Direct Credit on Income Tax and Gaming Machine Duty Refunds) Order 2019

Portfolio **Revenue**

On 19 February 2019, the Cabinet Legislation Committee:

- 1 **noted** that on 3 April 2018, the Cabinet agreed that Inland Revenue should issue income tax refunds by direct credit, unless that would result in undue hardship or is not practicable (CAB-18-MIN-0122.01);
- 2 **agreed** that Inland Revenue should issue gaming machine duty refunds by direct credit, unless that would result in undue hardship or is not practicable;
- 3 **noted** that the Tax Administration (Direct Credit of Income Tax and Gaming Machine Duty Refunds) Order 2019 will give effect to the decision referred to in paragraphs 1 and 2 above;
- 4 **authorised** the submission to the Executive Council of the Tax Administration (Direct Credit of Income Tax and Gaming Machine Duty Refunds) Order 2019 [PCO 21761/2.0];
- 5 **noted** that the (Direct Credit of Income Tax and Gaming Machine Duty Refunds) Order 2019 will come into force on 1 April 2019.

Vivien Meek
Committee Secretary

Present:

Hon Chris Hipkins (Chair)
Hon Andrew Little
Hon David Parker
Hon Nanaia Mahuta
Hon Stuart Nash
Hon Iain Lees-Galloway
Hon Tracey Martin
Hon Ron Mark
Hon Kris Faafoi

Officials present from:

Officials Committee for LEG

Hard-copy distribution:

Minister of Revenue