



# Cabinet Legislation Committee

## Minute of Decision

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### Tax Administration (Regular Collection of Bulk Data) Regulations 2022

**Portfolio**                      **Revenue**

On 10 November 2022, the Cabinet Legislation Committee:

- 1        **noted** that in September 2022, the Cabinet Economic Development Committee:
  - 1.1      agreed to the final policy changes to be included in an Order in Council under the Tax Administration Act 1994, to facilitate Inland Revenue's (IRD) regular collection of merchant sales datasets from major service payment providers;
  - 1.2      invited the Minister of Revenue to instruct the Parliamentary Counsel Office to amend the draft Order in Council to align with the final policy decisions that had been agreed to by the Committee;

[DEV-22-MIN-0229]
- 2        **noted** that the Tax Administration (Regular Collection of Bulk Data) Regulations 2022 (the Regulations) gives effect to the decisions above;
- 3        **noted** that the requirements for making regulations under the Tax Administration Act 1994 have been met;
- 4        **authorised** the submission to the Executive Council of the Tax Administration (Regular Collection of Bulk Data) Regulations 2022 [PCO 23665/8.0];
- 5        **noted** that the Regulations come into force 28 days after being notified in the Gazette.

Rebecca Davies  
Committee Secretary

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**Present:**

Hon Megan Woods  
Hon Chris Hipkins (Chair)  
Hon Andrew Little  
Hon David Parker  
Hon Nanaia Mahuta  
Hon Michael Wood  
Hon Kiri Allan  
Hon Dr David Clark  
Hon Priyanca Radhakrishnan  
Hon Kieran McAnulty  
Dr Duncan Webb, MP

**Officials present from:**

Office of the Prime Minister  
Officials Committee for LEG