



Cabinet Legislation Committee

Minute of Decision

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Tax Administration (Direct Credit of Totalisator Duty, Lottery Duty, Casino Duty, and Unclaimed Money) Order 2021

Portfolio **Revenue**

On 18 March 2021, the Cabinet Legislation Committee:

- 1 **noted** that Section 184A of the Tax Administration Act 1994 provides for the phased implementation of compulsory direct crediting of tax refunds through Orders in Council for the various tax types;
- 2 **agreed** that Inland Revenue issue refunds of totalisator duty, lottery duty, casino duty, and unclaimed money by direct credit, unless doing so would result in undue hardship or is not practicable;
- 3 **noted** that the Tax Administration (Direct Credit of Totalisator Duty, Lottery Duty, Casino Duty, and Unclaimed Money) Order 2021 gives effect to the decision referred to above;
- 4 **authorised** the submission to the Executive Council of the Tax Administration (Direct Credit of Totalisator Duty, Lottery Duty, Casino Duty, and Unclaimed Money) Order 2021 [PCO 23417/4.0];
- 5 **noted** that the Order will come into force on 27 April 2021.

Gerrard Carter
Committee Secretary

Present:

Hon Chris Hipkins (Chair)
Hon Andrew Little
Hon David Parker
Hon Poto Williams
Hon Kris Faafoi
Hon Michael Wood (Deputy Chair)
Keiran McAnulty, MP (Senior Government Whip)

Officials present from:

Office of the Prime Minister
Officials Committee for LEG

Hard-copy distribution:

Minister of Revenue