



Cabinet Legislation Committee

Minute of Decision

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Income Tax (Employment Income - Meaning of Accommodation) Regulations 2021

Portfolio **Revenue**

On 15 April 2021, the Cabinet Legislation Committee:

- 1 **agreed** to a new exclusion from the definition of accommodation in the employment income rules, by Order in Council, for accommodation that is provided for the purpose of enabling an employee to isolate due to the risk of the outbreak or spread of COVID-19;
- 2 **noted** that the Income Tax (Employment Income—Meaning of Accommodation) Regulations 2021 will give effect to the decision referred to in paragraph 1 above;
- 3 **authorised** the submission to the Executive Council of the Income Tax (Employment Income—Meaning of Accommodation) Regulations 2021 [PCO 23645/3.0];
- 4 **noted** that a waiver of the 28-day rule is sought:
 - 4.1 so that the regulations can come into force as soon as possible;
 - 4.2 on the grounds that they will confer only benefits to the public;
- 5 **agreed** to a waiver of the 28-day rule so that the Regulations can come into force on 22 April 2021.

Gerrard Carter
Committee Secretary

Present:

Hon Chris Hipkins (Chair)
Hon David Parker
Hon Poto Williams
Hon Aupito William Sio
Hon Meka Whaitiri
Keiran McAnulty, MP (Senior Government Whip)

Officials present from:

Office of the Prime Minister
Officials Committee for LEG