



# Cabinet Legislation Committee

3.

## Minute of Decision

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### Tax Administration (July Adverse Weather Event) Order 2022

**Portfolio**                      **Revenue**

On 11 August 2022, the Cabinet Legislation Committee:

- 1        **noted** that the Tax Administration Act 1994 authorises the Commissioner of Inland Revenue to remit interest charged to taxpayers for late payment of tax, where the late payment was due to the effects of an emergency event declared by Order in Council;
- 2        **noted** that the event described as the July Adverse Weather Event meets the criteria specified in the Tax Administration Act 1994 for the declaration of an emergency event;
- 3        **noted** that this remission of interest is not expected to have an effect on fiscal baselines;
- 4        **noted** that a waiver of the 28-day rule is sought for the Tax Administration (July Adverse Weather Event) Order 2022 (the Order) on the grounds that:
  - 4.1      the exercise of the power will only positively affect taxpayers, and the power it confers will apply to events before the making of the Order;
  - 4.2      so that the Order can come into force after their notification in the Gazette;
- 5        **agreed** to the waiver of the 28-day rule so that the Order can come into force after its notification in the Gazette;
- 6        **authorised** the submission to the Executive Council of the Tax Administration (July Adverse Weather Event) Order 2022 [PCO 24939/2.0].

Rebecca Davies  
Committee Secretary

**Present:**

Hon Grant Robertson  
Hon David Parker (Chair)  
Hon Aupito William Sio  
Dr Duncan Webb, MP

**Officials present from:**

Office of the Prime Minister  
Officials Committee for LEG