



Cabinet

Minute of Decision

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Tax Administration (January Cyclone Event) Order 2023

Portfolio **Revenue**

On 25 January 2023, Cabinet:

- 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 is due to the effects of an emergency event declared by Order in Council;
- 2 **noted** that the event described as the January Cyclone Event meets the criteria specified in the Tax Administration Act 1994 for the declaration of an emergency event;
- 3 **authorised** the submission to the Executive Council of the Tax Administration (January Cyclone Event) Order 2023 [PCO 25258/6.0];
- 4 **noted** that this remission of interest will not affect fiscal baselines;
- 5 **noted** that a waiver of the 28-day rule is sought:
 - 5.1 on the grounds that the exercise of the power will only positively affect taxpayers, and the power it confers will apply to events before the making of the Tax Administration (January Cyclone Event) Order 2023 (the Order);
 - 5.2 so that the Order can come into force on its notification in the Gazette;
- 6 **agreed** to waive the 28-day rule.

Rachel Hayward
Secretary of the Cabinet