



Inland Revenue
Te Tari Taake

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Tax Administration (FamilyBoost Tax Credit— Extension of Dates to File Return of Income) Order 2024

Tax Administration (FamilyBoost Tax Credit— Extension of Dates to File Return of Income) Order 2025

SL 2024/240
SL 2025/8

Issued: 17 March 2025

These two Orders in Council, signed on 25 November 2024 and 24 February 2025 respectively, allowed FamilyBoost applicants filing late tax returns in previous years to access the FamilyBoost payment. People could apply for FamilyBoost once they had filed the tax return required for the quarter they are applying for.

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The document is available at

<https://www.taxpolicy.ird.govt.nz/publications/2025/oic-sl-2024-240-sl-2025-8>

Orders

The Tax Administration (FamilyBoost Tax Credit—Extension of Dates to File Return of Income) Order 2024 allows FamilyBoost applicants who filed tax returns late, up to 27 November 2024, to access the first FamilyBoost quarterly payment once they have filed the tax return required for the quarter.

The Tax Administration (FamilyBoost Tax Credit—Extension of Dates to File Return of Income) Order 2025 allows FamilyBoost applicants who filed tax returns late, up to 26 February 2025, to access both FamilyBoost quarterly payments, once they have filed the tax return required for the quarter they are applying for.

Both Orders extend the due date to file to 31 March 2025, solely for the purpose of the application of a FamilyBoost payment.

Background

The FamilyBoost tax credit provides a payment relating to 25% of a household's early childhood education costs up to a maximum cap each quarter. The maximum FamilyBoost tax credit that can be claimed is reduced once quarterly household income exceeds \$35,000 (equivalent to \$140,000 a year). This requires Inland Revenue to determine a household's income from their tax returns and end of tax year assessments, and for people to file those returns when required. As such, FamilyBoost would not be available if a person or their partner failed to file a tax return when required.

Currently, the FamilyBoost legislation overreaches, requiring applicants to not only have filed their most recent tax return, but to have filed it on time. Consequently, those who have filed their tax return but did so late for one or both of the last two years are unable to apply for a FamilyBoost tax credit. This is despite providing the income information Inland Revenue needs to calculate their payment. The same situation applies to the person's partner. This is not the intended outcome. Inland Revenue estimates that approximately 980 families may be impacted by this issue per year.

The intended outcome is to allow those who have filed the tax return that is required for the quarter they are applying for to access FamilyBoost. This is regardless of whether this tax return was supplied on time or late. The key requirement is to have the household's income information to determine if the person can claim the maximum payment or a lesser amount.

To align the FamilyBoost legislation with this intent, a remedial amendment will be made in the Taxation (Annual Rates for 2024–25, Emergency Response, and Remedial Measures) Bill, to be enacted this year. FamilyBoost applications would then only be disallowed when a required return of tax remains outstanding.

In the meantime, the two Orders have been approved to allow households to apply for FamilyBoost when they have not filed their tax returns by the due dates, by extending the time required to file for the purposes of FamilyBoost applications.

Key features

To allow access to FamilyBoost in the interim for parents who have filed late in the last two tax years, two Orders in Council are required using section 226 of the Tax Administration Act 1994.

These Orders provides a future date, 31 March 2025, for people to file the tax return, for the purpose of applying for FamilyBoost. This has the effect that households are no longer late filers as far as section MH 3(4) of the Income Tax Act 2007 (the FamilyBoost requirements) is concerned, when they file tax returns by 31 March 2025.

The Orders cover periods up to the date of each Order: the 2024 Order covers people who filed late up to 27 November 2024. The 2025 Order covers people who filed late up to 26 February 2025. At the time of publishing, Orders in Council issued under section 226 can only be provided for people who are already late filers at the time the Order is approved.

In practical terms, the Orders apply to:

- returns of income for the 2023–24 tax year that were filed late
- returns of income for the 2022–23 tax year that were filed late (if the person's 2023–24 return has not been filed and is not late for filing).

Effective date

The 2024 Order in Council was signed on 25 November 2024 and takes effect from 27 November 2024.

The 2025 Order in Council was signed on 24 February 2025 and takes effect from 26 February 2025.

Further information

The new Orders in Council can be found at:

[Tax Administration \(FamilyBoost Tax Credit—Extension of Dates to File Return of Income\) Order 2024 \(SL 2024/240\) – New Zealand Legislation](#)

[Tax Administration \(FamilyBoost Tax Credit—Extension of Dates to File Return of Income\) Order 2025 \(SL 2025/8\) Contents – New Zealand Legislation](#)