**I N C O N F I D E N C E**

**Cabinet Legislation Committee**

**Minute of Decision**

**LEG-19-MIN-0005**

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**Taxation (New Due Date for New and Increased Assessments) Commencement Order 2019**

**Portfolio Revenue**

On 12 February 2019, the Cabinet Legislation Committee:

1. **noted** that the attached Order in Council prescribes when section 142AB of the Tax Administration Act 1994 in respect of income tax comes into force, on 8 July 2019;
2. **authorised** the submission to the Executive Council of the attached Taxation (New Due Date for New and Increased Assessments) Commencement Order 2019 [PCO 21714/2.0].

Vivien Meek Committee Secretary

**Present:**

Rt Hon Winston Peters Hon Chris Hipkins (Chair) Hon Andrew Little

Hon Dr David Clark Hon David Parker Hon Stuart Nash Hon Tracey Martin

Hon Julie Ann Genter Hon Eugenie Sage

Hon Ruth Dyson (Senior Government Whip)

**Hard-copy distribution:**

Minister of Revenue

**Officials present from:**

Officials Committee for LEG

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