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

**Cabinet Legislation Committee**

**Minute of Decision**

**LEG-19-MIN-0011**

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**Tax Administration (Direct Credit on Income Tax and Gaming Machine Duty Refunds) Order 2019**

**Portfolio Revenue**

On 19 February 2019, the Cabinet Legislation Committee:

1. **noted** that on 3 April 2018, the Cabinet agreed that Inland Revenue should issue income tax refunds by direct credit, unless that would result in undue hardship or is not practicable (CAB-18-MIN-0122.01);
2. **agreed** that Inland Revenue should issue gaming machine duty refunds by direct credit, unless that would result in undue hardship or is not practicable;
3. **noted** that the Tax Administration (Direct Credit of Income Tax and Gaming Machine Duty Refunds) Order 2019 will give effect to the decision referred to in paragraphs 1 and 2 above;
4. **authorised** the submission to the Executive Council of the Tax Administration (Direct Credit of Income Tax and Gaming Machine Duty Refunds) Order 2019 [PCO 21761/2.0];
5. **noted** that the (Direct Credit of Income Tax and Gaming Machine Duty Refunds) Order 2019 will come into force on 1 April 2019.

Vivien Meek Committee Secretary

**Present: Officials present from:**

Hon Chris Hipkins (Chair) Hon Andrew Little

Hon David Parker Hon Nanaia Mahuta Hon Stuart Nash

Hon Iain Lees-Galloway Hon Tracey Martin

Hon Ron Mark Hon Kris Faafoi

Officials Committee for LEG

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Minister of Revenue

1

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