



Cabinet

Minute of Decision

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Tax Administration (Extension of Due Dates) Order 2021

Portfolio **Revenue**

On 18 October 2021, Cabinet:

- 1 **agreed** to extend by Order in Council the due date for the payment of tax and the filing of tax returns required under the Tax Administration Act 1994, Income Tax Act 2007 and the Goods and Services Tax Act 1985 from the 28 October 2021 to 4 November 2021;
- 2 **noted** that the fiscal cost of the decision above is approximately \$1.4 million, which will be charged to the tax policy scorecard;
- 3 **noted** that the Tax Administration (Extension of Due Dates) Order 2021 gives effect to the decision above;
- 4 **authorised** the submission to the Executive Council of the Tax Administration (Extension of Due Dates) Order 2021 [PCO 24179/2.0];
- 5 **noted** that a waiver of the 28-day rule is sought:
 - 5.1 so that the Order can come into force on 21 October 2021;
 - 5.2 on the grounds that the waiver confers only benefits on the public;
- 6 **agreed** to a waiver of the 28-day rule so that the Order can come into force on 21 October 2021.

Michael Webster
Secretary of the Cabinet