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

Cabinet Legislation Committee

**Minute of Decision**

**LEG-21-MIN-0027**

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**Tax Administration (Direct Credit of Totalisator Duty, Lottery Duty, Casino Duty, and Unclaimed Money) Order 2021**

**Portfolio Revenue**

On 18 March 2021, the Cabinet Legislation Committee:

1. **noted** that Section 184A of the Tax Administration Act 1994 provides for the phased implementation of compulsory direct crediting of tax refunds through Orders in Council for the various tax types;
2. **agreed** that Inland Revenue issue refunds of totalisator duty, lottery duty, casino duty, and unclaimed money by direct credit, unless doing so would result in undue hardship or is not practicable;
3. **noted** that the Tax Administration (Direct Credit of Totalisator Duty, Lottery Duty, Casino Duty, and Unclaimed Money) Order 2021 gives effect to the decision referred to above;
4. **authorised** the submission to the Executive Council of the Tax Administration (Direct Credit of Totalisator Duty, Lottery Duty, Casino Duty, and Unclaimed Money) Order 2021 [PCO 23417/4.0];
5. **noted** that the Order will come into force on 27April 2021.

Gerrard Carter Committee Secretary

**Present: Officials present from:**

Hon Chris Hipkins (Chair) Office of the Prime Minister

Hon Andrew Little Officials Committee for LEG Hon David Parker

Hon Poto Williams Hon Kris Faafoi

Hon Michael Wood (Deputy Chair)

Keiran McAnulty, MP (Senior Government Whip)

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Minister of Revenue

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