

**POLICY AND REGULATORY STEWARDSHIP**

**Tax policy report:** Cabinet paper – Orders in Council setting child support amendment's commencement dates

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<b>Date:</b>	21 September 2021	<b>Priority:</b>	High
<b>Security level:</b>	In Confidence	<b>Report number:</b>	IR2021/397

**Action sought**

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	<b>Action sought</b>	<b>Deadline</b>
Minister of Revenue	<b>Agree</b> to recommendations <b>Approve</b> the attached Cabinet paper for lodgement	10 am, Thursday 23 September 2021

**Contact for telephone discussion (if required)**

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<b>Name</b>	<b>Position</b>	<b>Telephone</b>
Carolyn Elliott	Policy Lead	s 9(2)(a)
Jacqueline d'Ath	Senior Policy Advisor	

21 September 2021

Minister of Revenue

## **Cabinet paper – Orders in Council setting child support amendment's commencement dates**

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### **Purpose**

1. This report asks you to approve the attached draft Cabinet paper and accompanying Orders in Council for lodgement with the Cabinet Office by 10am on Thursday, 23 September 2021, for consideration at the Cabinet Legislation Committee meeting on Thursday, 30 September 2021.

### **Background**

2. The Child Support Amendment Act 2021 was enacted on 24 March 2021. Its purpose was to make amendments to improve the administration of the child support scheme. This took advantage of the opportunity offered by the modernisation of Inland Revenue's system.
3. When the Child Support Amendment Bill was introduced, it was intended that the child support scheme would move to Inland Revenue's START system in April 2021. However, due to COVID-19, this move was delayed until the second half of 2021. Because of this delay, the commencement dates of many the proposals in the Child Support Amendment Act were changed to 1 April 2022 or an earlier date as set by Order in Council (as were the child support amendments in the Taxation (Budget 2021 and Remedial Measures) Act 2021).
4. Moving child support to START is now set for Labour Weekend 2021. As such, commencement dates for provisions relating to the administration of the scheme need to be amended.
5. To achieve these commencement dates, officials recommend that you seek a waiver of the 28-day rule, which requires regulations to be notified in the New Zealand Gazette 28 days prior to their coming into effect.
6. You have previously agreed to amend the commencement dates by Order in Council [report IR2021/321 refers].
7. The Parliamentary Counsel Office have drafted two Orders in Council. One sets the commencement dates for amendments in the Child Support Amendment Act 2021 and the other sets the commencement dates for amendments in the Taxation (Budget 2021 and Remedial Measures) Act 2021.

### **Consultation**

8. The Treasury was consulted in the preparation of this report.

### **Next steps**

9. A draft Cabinet paper and associated Orders in Council are attached for you to take to the Cabinet Legislation Committee on Thursday, 30 September 2021.

10. Inland Revenue officials will provide speaking notes for taking the paper through the Cabinet Legislation Committee. Specifically, these will identify what the proposed changes are, the purpose for these changes, and address key concerns which may arise.
11. Officials recommend you sign the attached Order in Council "goatskin" cover sheets, for submission to Cabinet office with the Cabinet paper.
12. Officials consider that the attached Cabinet paper should be proactively released within 30 working days of Cabinet making final decisions, subject to minor redactions under the Official Information Act 1992.

### **Recommended action**

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We recommend that you:

13. **note** you have agreed to amend by Order in Council the commencement dates of specific amendments to the Child Support Act 1991;

Noted

14. **agree** to seek a waiver of the 28-day rule so that the commencement of specific provisions is aligned with the move of child support to Inland Revenue's new technology platform START;

Agreed/Not agreed

15. **approve** for lodgement the attached Cabinet paper and the Orders in Council to the Cabinet Legislation Committee by 10am Thursday 23 September 2021 for consideration at the Cabinet Legislation Committee meeting on Thursday 30 September 2021;

Approved/Not approved

16. **sign and refer** the attached Orders in Council "goatskin" cover sheets, for submission to Cabinet Office with the Cabinet paper; and

Signed and referred/Not signed and referred

17. **agree** to the release of the attached Cabinet paper, associated minutes, and key advice papers, within 30 days of Cabinet making final decisions, subject to minor redactions under the Official Information Act 1992.

Agreed/Not agreed

s 9(2)(a)

**Carolyn Elliott**

Policy Lead

Policy and Regulatory Stewardship

**Hon David Parker**

Minister of Revenue

/ /2021