



# Cabinet Legislation Committee

## Minute of Decision

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### Child Support Amendment Act 2021 and Taxation (Budget 2021 and Remedial Measures) Act 2021: Amendment to Application Dates

**Portfolio**                      **Revenue**

On 30 September 2021, the Cabinet Legislation Committee:

- 1        **agreed** to bring forward the commencement dates for the specified sections of the Child Support Amendment Act 2021 and the Taxation (Budget 2021 and Remedial Measures) Act 2021 from 1 April 2022 to 26 October 2021 or 1 November 2021 as set out in Appendix A of the paper under LEG-21-SUB-0156;
- 2        **noted** that the Child Support Amendment Act 2021 Commencement Order 2021 and the Taxation (Budget 2021 and Remedial Measures) Act Commencement Order 2021 will give effect to the decision referred to in paragraph 1 above;
- 3        **noted** that a waiver of the 28-day rule is sought so that the regulations can come into force to coincide with the move of child support to Inland Revenue's new technology platform START;
- 4        **agreed** to waive the 28-day rule so that the regulations can come into force on 26 October 2021 and 1 November 2021 to coincide with the move of child support to START;
- 5        **authorised** the submission to the Executive Council of the:
  - 5.1      Child Support Amendment Act 2021 Commencement Order 2021 [PCO 24001/2.0];
  - 5.2      Taxation (Budget 2021 and Remedial Measures) Act Commencement Order 2021 [PCO 24046/4.0].

Rebecca Davies  
Committee Secretary

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**Present:**

Hon Chris Hipkins (Chair)  
Hon David Parker  
Hon Nanaia Mahuta  
Hon Poto Williams  
Hon Kris Faafoi  
Hon Michael Wood  
Hon Kiri Allan  
Hon Dr David Clark  
Hon Phil Twyford

**Officials present from:**

Office of the Prime Minister  
Officials Committee for LEG