



POLICY AND REGULATORY STEWARDSHIP

Tax policy report: Orders in Council: COVID-19: Extension of tax measures

Date:	10 February 2022	Priority:	Medium
Security level:	In Confidence	Report number:	IR2022/050

Action sought

	Action sought	Deadline
Minister of Revenue	Authorise and lodge the attached Cabinet paper	10am, Thursday 3 March 2022

Contact for telephone discussion (if required)

Name	Position	Telephone
Bary Hollow	Principal Policy Advisor	s 9(2)(a) [Redacted]
David Cuellar	Senior Policy Advisor	s 9(2)(a) [Redacted]

10 February 2022

Minister of Revenue

Orders in Council: COVID-19: Extension of tax measures

Summary

1. This report asks you to authorise and lodge the attached Cabinet paper with the Cabinet Office by 10am Thursday 3 March 2022 for consideration at the Cabinet Legislation Committee meeting on Thursday 10 March 2022.
2. The Cabinet paper seeks agreement to submit two Orders in Council to the Executive Council on Monday 14 March 2022. These Orders in Council extend two tax measures developed in response to COVID-19. You have previously agreed to the following extensions:
 - 2.1 An extension of use of money interest relief for taxpayers that are significantly adversely affected by COVID-19 (IR2022/026 refers); and
 - 2.2 An extension of the current time limit on information sharing with government agencies for COVID-19 related activities (IR2022/039 refers).
3. To ensure these extensions can operate in time (before the tax measures expire), the Cabinet paper also seeks agreement to waivers of the 28-day rule for Orders in Council coming into force.
4. Officials will provide you with speaking notes to accompany consideration of the attached Cabinet paper.

Consultation

5. The Treasury was informed of this report and the attached Cabinet paper.

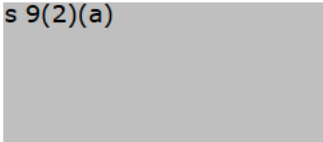
Recommended action

We recommend that you:

6. **authorise** and **lodge** the attached Cabinet paper to the Cabinet Office by 10am Thursday 3 March 2022.

Authorised and lodged/Not authorised and lodged

s 9(2)(a)



Bary Hollow

Principal Policy Advisor

Policy and Regulatory Stewardship

Hon David Parker

Minister of Revenue

/ /2022

