



# Cabinet Legislation Committee

## Minute of Decision

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### Tax Administration (Extension of Due Dates) Order 2023

#### Portfolio Revenue

On 6 April 2023, the Cabinet Legislation Committee:

- 1 **noted** that due to the weather events some taxpayers are unable to meet statutory timeframes for making a distribution of beneficiary income and receiving a deduction for a bad debt;
- 2 **noted** that the Tax Administration Act 1994 contains a broader power to extend, by Order in Council, the time provided for doing something under the Act;
- 3 **noted** that the Tax Administration (Extension of Due Dates) Order 2023 (the Order) would extend the statutory timeframes in paragraph 1 until 31 May 2023 for taxpayers whose ability to meet the timeframes was significantly adversely affected by any of the severe weather events occurring between January and February 2023;
- 4 **authorised** the submission to the Executive Council of the Tax Administration (Extension of Due Dates) Order 2023 [PCO 25461/5.0];
- 5 **noted** that a waiver of the 28-day rule is sought:
  - 5.1 so that the regulations can come into force as soon as possible;
  - 5.2 on the grounds that it is in the best interests of taxpayers to provide them certainty in a time of disruption;
- 6 **agreed** to waive the 28-day rule so that the Order can come into force as soon as possible.

Vivien Meek  
Committee Secretary

#### Present:

Hon Grant Robertson (Chair)  
Hon Megan Woods  
Hon Andrew Little  
Hon David Parker  
Hon Kieran McAnulty  
Hon Ginny Andersen  
Hon Barbara Edmonds  
Hon Willow-Jean Prime  
Tangi Utikere, MP

#### Officials present from:

Office of the Prime Minister  
Officials Committee for LEG