

**Version
as at 1 July 2024**



**Taxation (Extension of COVID-19 Interest Remission)
Order 2022**
(SL 2022/70)

Taxation (Extension of COVID-19 Interest Remission) Order 2022: revoked, on the close of 30 June 2024, by clause 5.

Cindy Kiro, Governor-General

Order in Council

At Wellington this 14th day of March 2022

Present:
Her Excellency the Governor-General in Council

This order is made under section 183ABAB of the Tax Administration Act 1994—

- (a) on the advice and with the consent of the Executive Council; and
- (b) on the recommendation of the Minister of Revenue; and
- (c) within 24 months of the date on which section 183ABAB of that Act came into force.

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Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

This order is administered by the Inland Revenue Department.

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Order

1 Title

This order is the Taxation (Extension of COVID-19 Interest Remission) Order 2022.

2 Commencement

This order comes into force on 25 March 2022.

3 Principal Act

This order amends the Tax Administration Act 1994.

4 Section 183ABAB amended (Remission of interest for taxpayers affected by COVID-19: general rules)

In section 183ABAB(3)(b), replace “24 months” with “4 years and 15 days”.

5 Revocation of this order

This order is revoked at the close of 30 June 2024.

Michael Webster,
Clerk of the Executive Council.

Explanatory note

This note is not part of the order, but is intended to indicate its general effect.

This order, which comes into force on 25 March 2022, extends the time limit for the Commissioner of Inland Revenue to remit interest for taxpayers affected by COVID-19 from 25 March 2022 to 8 April 2024.

Issued under the authority of the Legislation Act 2019.

Date of notification in *Gazette*: 17 March 2022.

Notes

1 General

This is a consolidation of the Taxation (Extension of COVID-19 Interest Remission) Order 2022 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 Legal status

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 Editorial and format changes

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 Amendments incorporated in this consolidation

Taxation (Extension of COVID-19 Interest Remission) Order 2022 (SL 2022/70): clause 5