

Canterbury Earthquake Recovery Review Panel

Private Bag 4999
Christchurch 8140

30 September 2011

Hon Gerry Brownlee
Minister for Canterbury Earthquake Recovery
Executive Wing, 7.6
Parliament Buildings
WELLINGTON

Hon Peter Dunne
Minister of Revenue
Executive Wing
Parliament Buildings
WELLINGTON

Dear Ministers

Canterbury Earthquake (Tax Administration Act) Order (No 2) 2011

On 30 September 2011 the Canterbury Earthquake Recovery Review Panel (the Review Panel) considered the Canterbury Earthquake (Tax Administration Act) Order (No 2) 2011 (version PCO 15535/1.2)

As required under section 73(3) of the Canterbury Earthquake Recovery Act 2011, please find attached the Review Panel's report on the draft Order including our recommendation.

Yours sincerely



The Honourable Sir John Hansen
Convenor, Canterbury Earthquake Recovery Review Panel

cc Chief Executive, Inland Revenue

Canterbury Earthquake Recovery Review Panel

IN THE MATTER

of the Canterbury Earthquake Recovery Act 2011

AND

IN THE MATTER

of the Canterbury Earthquake Recovery Review Panel
appointed under s72(1) of the Canterbury Earthquake
Recovery Act 2011 to provide advice on Orders in Council
that may be required for the purposes of the Act

THE REVIEW PANEL

The Honourable Sir John Hansen (Convenor)
Right Honourable Dame Jenny Shipley
Murray Sherwin
Anake Goodall

REPORT AND RECOMMENDATION OF THE REVIEW PANEL

CANTERBURY EARTHQUAKE (TAX ADMINISTRATION ACT) ORDER (NO 2) 2011

1. On 30 September 2011 the Canterbury Earthquake Recovery Review Panel (the Review Panel) considered the Canterbury Earthquake (Tax Administration Act) Order (No 2) 2011 (version PCO 15535/1.2).
2. The Review Panel considered the letter from Chris Gillion from Inland Revenue dated 29 September 2011. The Review Panel sought further information seeking an explanation about the timing of proposed replacement Order and Inland Revenue provided this information in correspondence dated 30 September 2011.
3. The Review Panel noted that the Order in Council replaces the Canterbury Earthquake (Tax Administration Act) Order 2011, which expires on 31 October 2011, and allows information sharing from Inland Revenue to other government agencies to enable those agencies to provide assistance to, or fulfil any obligation to earthquake affected communities, for another 12 months.

4. The Review Panel is of the view that the draft Order is necessary, expedient and meets the purposes of the Canterbury Earthquake Recovery Act 2011.

Recommendation

1. The Review Panel recommends to the Minister of Revenue that the Canterbury Earthquake (Tax Administration Act) Order (No 2) 2011 (version PCO 15535/1.2) be made without change.

A handwritten signature in black ink, appearing to read 'J. W. Hansen', with a long horizontal flourish extending to the right.

Date 30 September 2011

The Honourable Sir John Hansen
Convenor, Canterbury Earthquake Recovery Review Panel