

## **Canterbury Earthquake Recovery Review Panel**

Private Bag 4999  
Christchurch 8140

6 March 2012

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 (Inland Revenue Acts) Amendment Order 2012**

On 5 March 2012 the Canterbury Earthquake Recovery Review Panel (the Review Panel) considered the Canterbury Earthquake (Inland Revenue Acts) Amendment Order 2012 (version PCO 15716/2.0).

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

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## **REPORT AND RECOMMENDATION OF THE REVIEW PANEL**

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### **CANTERBURY EARTHQUAKE (INLAND REVENUE ACTS) AMENDMENT ORDER 2012**

1. On 5 March 2012 the Canterbury Earthquake Recovery Review Panel (the Review Panel) considered the Canterbury Earthquake (Inland Revenue Acts) Amendment Order 2012 (version PCO 15716/2.0).
2. The Review Panel considered the letter from Peter Frawley from Inland Revenue dated 2 March 2012.
3. The Review Panel noted that the Order in Council will extend the effect of the existing Canterbury Earthquake (Inland Revenue Acts) Order 2011 for a further six months under section 71 of the Canterbury Earthquake Recovery Act 2011.
4. This draft Order allows the Commissioner of Inland Revenue to extend a time limit specified in tax legislation if a person is, or has been, unable to comply with an original time limit because of the Canterbury earthquakes.

5. 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 (Inland Revenue Acts) Amendment Order 2012 (version PCO 15716/2.0) be made without change.

A handwritten signature in black ink, appearing to read 'J. W. Hansen', with a horizontal flourish underneath.

Date 6 March 2012

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