



Tax Administration (Direct Credit of GST Refunds) Order 2016

Patsy Reddy, Governor-General

Order in Council

At Wellington this 5th day of December 2016

Present:

Her Excellency the Governor-General in Council

This order is made under section 184B of the Tax Administration Act 1994 on the advice and with the consent of the Executive Council.

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Order

1 Title

This order is the Tax Administration (Direct Credit of GST Refunds) Order 2016.

2 Commencement

This order comes into force on the 28th day after the date of its notification in the *Gazette*.

3 Refund of GST by direct credit

GST may be refunded by direct credit under section 184A of the Tax Administration Act 1994 on and from 7 February 2017.

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 the 28th day after the date of its notification in the *Gazette*, specifies 7 February 2017 as the date on and from which GST may be refunded by direct credit under section 184A of the Tax Administration Act 1994 to a bank account nominated by the taxpayer.

Issued under the authority of the Legislation Act 2012.
Date of notification in *Gazette*: 8 December 2016.
This order is administered by the Inland Revenue Department.