

DETERMINATION > COVID-19 VARIATION

Extension of time to provide IRD number to allow continuation of WFF instalments

Issued: 9 March 2022

COV 22/13

EFFECTIVE: For child born between 12 January 2022 and 30 June 2022

Variation

The Commissioner of Inland Revenue has, under the discretion provided under section 6I of the Tax Administration Act 1994, made the following statutory variation:

For a tax credit under the family scheme for a child born between 12 January 2022 and 30 June 2022, the 56-day timeframe under s 80KC(2)(b) and (3) of the Tax Administration Act 1994 may be extended by a period not exceeding a further 56 days as determined by the Commissioner having regard to the effect on the person of COVID-19 or a COVID-19 response.

This variation only applies to a taxpayer that has had difficulty in providing an IRD number because of circumstances arising either from the imposition of COVID-19 response measures or as a consequence of COVID-19. This could include a person's reduced ability to visit a service provider to obtain verification of identity due to COVID-19 or COVID-19 response measures.

Application date

This variation applies for a child born between 12 January 2022 and 30 June 2022.

Dated at Wellington on 9 March 2022.

Jonathan Rodgers

Group Leader

Inland Revenue

Background (material under this heading does not form part of the variation)

Summary of effect

1. The effect of the variation will be to extend the timeframe within which an IRD number must be provided to allow instalment payments of family tax credits to continue. The proposed extension is for a period not exceeding a further 56 days as determined by the Commissioner having regard to the effect on the person of COVID-19 or a COVID-19 response. This variation will apply for children born between 12 January 2022 and 30 June 2022.

Provisions affected

2. Section 80KC(2)(b) and (3) of the Tax Administration Act 1994.

Application of variation

3. This variation applies for a child born between 12 January 2022 and 30 June 2022.
4. Customers can choose not to apply the variation to their circumstances. You can make that decision by taking a tax position, such as in a tax return, or by telling us. If you've already complied with the existing legislation in taking a tax position, we will consider that you have not chosen to apply the variation.

References

Legislative references

Tax Administration Act 1994: ss 6H, 6I, 80KC

About this publication

To help customers manage the impacts of COVID-19, the Commissioner now has a discretion to vary a requirement under an Inland Revenue Act (including for these purposes, the Unclaimed Money Act 1971). This discretion is found in ss 6H and 6I of the Tax Administration Act 1994 and applies from 17 March 2020 to 30 September 2022. This variation is an exercise of that power.