

GENERAL ARTICLE

COVID-19 response variations

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This general article explains the Commissioner of Inland Revenue's discretion found in ss 6H and 6I of the Tax Administration Act 1994 to vary a requirement under an Inland Revenue Act (including for these purposes the Unclaimed Money Act 1971) to help customers manage the impacts of COVID-19. It applies from 17 March 2020 to 30 September 2023.

Legislative references are to the Tax Administration Act 1994 (TAA 1994) unless otherwise stated.

Note: This guidance was first published on 21 August 2020 as separate page on the IR Tax Technical website. It was converted to a General Article on 12 October 2026. The text of the General Article is unchanged from when it was first published, although the formatting has been updated.

Explanation

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 at ss 6H and 6I of the Tax Administration Act 1994 and applies from 17 March 2020 to 30 September 2023.

There is existing flexibility for the Commissioner to accommodate taxpayers affected by COVID-19. These include the ability to change some due dates by Order in Council. However, the process and time required for an Order in Council or applying other existing provisions may not be timely in the current environment.

The Commissioner also has other available discretions including the discretion to remit or not impose late filing penalties or UOMI when a taxpayer files or pays late and is affected by COVID-19. The new ss 6H and 6I provide the Commissioner with an additional discretion to vary a due date, deadline, time period, timeframe or procedural or administrative requirement where the variation would provide an advantage to a taxpayer or class of taxpayers.

This power is intended to be used only when the Commissioner considers that an appropriate outcome is not possible or is difficult to achieve under the terms of an existing provision (such as the remission discretion). The Commissioner can exercise the discretion when it would be impossible, impractical or unreasonable for a customer to comply with timeframes or procedural requirements due to:

- the impact of COVID-19; or
- the response measures taken by the Government to COVID-19.

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.

COVID-19 variation determinations

A number of issues have been raised with the Commissioner for her to consider under this new discretion. Variations have been made to address some of these issues and they are set out below. Variations have not been made for all issues raised because some of these issues were not able to be addressed under the new discretion, and some were able to be addressed under existing provisions.

[Browse COVID-19 variations](#)

If you have any questions about any of the Covid-19 variations already issued, contact us at triage-cirvariation@ird.govt.nz

The [COVID-19 variation determinations - decision status table](#) summarises the issues raised with the Commissioner and shows their current status.

How you can raise an issue

If you think that because of the impact of COVID-19 that the Commissioner should extend a due date, deadline, time period or timeframe or vary a procedural or administrative requirement, you can raise this with us using our dedicated email address:

triage-cirvariation@ird.govt.nz

So that we best understand the issue and to get the quickest possible response, you should include as much of the following as possible:

- The issue affecting you, including an explanation of how the issue arose because of COVID-19;
- How the current procedural requirement or process is impacting you and the difficulties you are facing in complying with the legislation;
- Why another available discretion in one of the Inland Revenue Acts was not suitable in the circumstances;
- Any suggested solutions to resolve the issue; and
- Key timeframes.

What happens next

A specialist team will consider the issue to determine whether it is appropriate to use the COVID-19 response variation power. It will consider whether there may be another provision in one of the Inland Revenue Acts which may be suitable in the circumstances.

Where a variation is made, it will be published on the Inland Revenue website and through other appropriate channels (for example the Tax Information Bulletin, Agent Answers). Links will be available from this page.

A decision by the Commissioner whether (or not) to exercise the discretion (and to make a variation) under s 6I is not a disputable decision for the purposes of the Tax Administration Act 1994.



About this document

General articles cover an assortment of items that do not fall within the other stated publication types on the IR Tax Technical website.