

# Taxation (Disaster Relief) Bill

11 March 2004

Attorney-General

Legal Advice

Consistency With The New Zealand Bill Of Rights Act 1990:  
Taxation (Disaster Relief) Bill

1. We have considered whether the Taxation (Disaster Relief) Bill (the "Bill") (05734IRD/1) is consistent with the New Zealand Bill of Rights Act 1990 ("Bill of Rights Act"). We understand the Bill will be considered by Cabinet at its meeting on Monday, 22 March 2004.
2. We have concluded that the Bill appears to achieve overall consistency with the Bill of Rights Act.
3. The Bill seeks to introduce urgent changes to the Income Tax Act 1994 and Tax Administration Act 1994 to authorise the Commissioner of Inland Revenue to relax some provisions in the current legislation which operate to produce adverse outcomes for some taxpayers who are significantly affected by the extreme climatic conditions which occurred during the month of February 2004 in New Zealand. The Bill will also cover any naturally occurring event which occurs in subsequent years.
4. In accordance with your instructions, we attach a copy of this opinion for referral to the Minister of Justice. A copy is also attached for referral to the Minister of Revenue, if you agree.

Val Sim Chief Legal Counsel Office of Legal Counsel	Stuart Beresford Senior Adviser Bill of Rights/Human Rights Team
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cc Minister of Justice  
Minister of Revenue

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