



## **Taxation Review Authorities Amendment Regulations 2008**

Anand Satyanand, Governor-General

### **Order in Council**

At Wellington this 25th day of March 2008

Present:

His Excellency the Governor-General in Council

Pursuant to section 30 of the Taxation Review Authorities Act 1994, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following regulations.

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- “(a) the disputant has been granted legal aid in respect of the matter for which the fee is payable; or
- “(b) the disputant has not been granted legal aid in respect of the matter for which the fee is payable and the disputant—
  - “(i) is dependent for the payment of his or her living expenses on a benefit of a kind specified in any of paragraphs (a) to (e), or (j) of the definition of **income-tested benefit** in section 3(1) of the Social Security Act 1964; or
  - “(ii) is wholly dependent for the payment of his or her living expenses on New Zealand superannuation under the New Zealand Superannuation and Retirement Income Act 2001 or a veteran’s pension under the War Pensions Act 1954; or
  - “(iii) would otherwise suffer undue financial hardship if he or she paid the fee.
- “(4) For the purposes of these regulations, a proceeding that concerns a matter of genuine public interest is—
  - “(a) a proceeding that has been or is intended to be commenced to determine a question of law that is of significant interest to the public or to a substantial section of the public; or
  - “(b) a proceeding that—
    - “(i) raises issues of significant interest to the public or to a substantial section of the public; and
    - “(ii) has been or is intended to be commenced by an organisation that, by its governing enactment, constitution, or rules, is expressly or by necessary implication required to promote matters in the public interest.
- “(5) An application under subclause (1) must be made in a form approved for the purpose by the chief executive of the Ministry of Justice unless, in a particular case, the Registrar considers that an application in that form is not necessary.

**“10B Payment of fee may be postponed pending determination of application for waiver or review**

- “(1) The Registrar may, on application by a person who is awaiting the determination of an application under regulation 10A(1), postpone the payment of the fee to which the application relates until the date on which the person is notified of the determination.
- “(2) The Registrar may exercise the power under subclause (1) if satisfied that the person awaiting the determination of his or her application would be prejudiced if the matter to which the fee relates did not proceed before the determination.
- “(3) An application under subclause (1) must be made in a form approved for the purpose by the chief executive of the Ministry of Justice unless, in a particular case, the Registrar considers that an application in that form is not necessary.

**“10C Recovery of postponed fee**

- “(1) This regulation applies to a fee (the **fee**) that has been postponed under regulation 10B.
- “(2) If the effect of a determination under regulation 10A is that the fee is not to be waived, the fee—
- “(a) must be paid, without delay, to the Registrar; and
  - “(b) is recoverable as a debt due to the Crown in any court of competent jurisdiction.
- “(3) Following a determination that has the effect referred to in subclause (2), the person responsible for paying the fee may not take a step in the proceeding to which the fee relates unless the fee is paid.

**“10D Power to refund fees**

- “(1) The Registrar may, on application made to him or her, refund a fee that has already been paid if satisfied that—
- “(a) no application, under regulation 10A, for a waiver of the fee was made; and
  - “(b) the fee would have been waived, in accordance with regulation 10A, had such an application been made; and
  - “(c) the criteria that would have justified that waiver still apply at the date of the application for the refund.

“(2) An application under subclause (1) must be made in a form approved for the purpose by the chief executive of the Ministry of Justice unless, in a particular case, the Registrar considers that an application in that form is not necessary.”

Rebecca Kitteridge,  
for Clerk of the Executive Council.

### **Explanatory note**

*This note is not part of the regulations, but is intended to indicate their general effect.*

These regulations, which come into force on 1 April 2008, amend the Taxation Review Authorities Regulations 1998.

These regulations increase the filing fee for an application to be heard by a Taxation Review Authority from \$50 (for the small claims jurisdiction) or \$100 (for the general jurisdiction) to \$400.

The regulations also prescribe criteria for determining whether the filing fee may be waived. A person is eligible for a waiver in certain circumstances, which include financial hardship or if the proceedings concern matters of genuine public interest.

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Issued under the authority of the Acts and Regulations Publication Act 1989.

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These regulations are administered by the Inland Revenue Department.

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