



28 September 2023

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 20 September 2023. You requested the following:

Dear IR Drafting Team, I have a keen interest in Tax and I wondered when drafting s CB 6 AB, 6 AC and 6 AE of the Income Tax Act of 2007, I query why have we have skipped 6 AD? Thanks

Section CB 6AD of the Income Tax Act (the Act) was initially proposed as an amendment to the Act but not retained during the legislative process.

The Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Bill, as reported back to the House from the Finance and Expenditure Committee, contained proposed new sections CB 6AC to CB 6AF of the Act. The committee of the whole House agreed to amendments, set out on Supplementary Order Paper No 134, that replaced proposed new sections CB 6AC and CB 6AD with proposed new sections CB 6AB and CB 6AC and deleted proposed new section CB 6AF. The Bill was subsequently passed by the House in that form and new section CB 6AE was not renumbered in the resulting Taxation (Annual Rates for 2021-22, GST, and Remedial Matters) Act 2022.

Publishing of OIA response

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest so will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you for your request.

Yours sincerely

[Redacted signature]

Peter Frawley
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