



ANALYSIS

Title

- | |
|---------------------------------|
| 1. Short Title and commencement |
| 2. Offences |

 1986, No. 14

An Act to amend the Estate and Gift Duties Act 1968

[6 June 1986]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

1. Short Title and commencement—(1) This Act may be cited as the Estate and Gift Duties Amendment Act 1986, and shall be read together with and deemed part of the Estate and Gift Duties Act 1968 (hereinafter referred to as the principal Act).

(2) This Act shall come into force on the 1st day of July 1986 and apply to offences committed on or after that date.

(3) Any proceedings commenced (whether before or after the commencement of this Act) for an offence committed before the commencement of this Act shall be heard and determined as if this Act had not been enacted.

2. Offences—(1) Section 95 of the principal Act (as amended by section 7 (1) of the Estate and Gift Duties Amendment Act 1977) is hereby amended by repealing subsections (1) and (2), and substituting the following subsections:

“(1) Every person who, with intent to evade the payment of any duty, penalty, or interest under this Act, delivers to the Commissioner any document which that person knows to be false in any particular shall,—

“(a) On the first occasion on which that person is convicted on indictment of any such offence or more than one such offence, be liable, in respect of that offence or,

as the case may be, each of those offences, to imprisonment for a term not exceeding 3 years or to a fine not exceeding \$15,000:

“(b) On every occasion, other than the occasion referred to in paragraph (a) of this subsection, on which that person is convicted on indictment of any such offence or more than one such offence, be liable, in respect of that offence or, as the case may be, each of those offences, to imprisonment for a term not exceeding 3 years or to a fine not exceeding \$25,000.

“(2) Every person who wilfully or negligently either gives any false information to, or misleads or attempts to mislead, the Commissioner or any officer of the Inland Revenue Department in relation to that person’s liability or any other person’s liability to any duty, penalty, or interest payable under this Act shall, on summary conviction,—

“(a) On the first occasion on which that person is so convicted of any such offence or more than one such offence, be liable, in respect of that offence or, as the case may be, each of those offences, to a fine not exceeding \$15,000:

“(b) On every occasion, other than the occasion referred to in paragraph (a) of this subsection, on which that person is so convicted of any such offence, or more than one such offence, be liable, in respect of that offence or, as the case may be, each of those offences, to a fine not exceeding \$25,000.”

(2) Section 95 of the principal Act (as so amended) is hereby further amended by inserting, after subsection (5), the following subsection:

“(5A) Every person who commits an offence against this Act for which no other penalty is prescribed shall, on summary conviction,—

“(a) On the first occasion on which he is so convicted of any such offence or more than one such offence, be liable, in respect of that offence or, as the case may be, each of those offences, to a fine not exceeding \$2,000:

“(b) On the second occasion on which he is so convicted of any such offence or more than one such offence, be liable, in respect of that offence or, as the case may be, each of those offences, to a fine not exceeding \$4,000:

“(c) On every occasion, other than the occasions referred to in paragraphs (a) and (b) of this subsection, on which he is so convicted of any such offence or more than one such offence, be liable, in respect of that offence or, as the case may be, each of those offences, to a fine not exceeding \$6,000.”

(3) Section 95 of the principal Act (as so amended) is hereby consequentially amended—

(a) By omitting from subsection (3) the words “is liable on summary conviction to a fine not exceeding \$500”, and substituting the words “commits an offence against this Act”;

(b) By omitting from subsection (4) the words “is liable on summary conviction to a fine not exceeding \$500”, and substituting the words “commits an offence against this Act”;

(c) By omitting from subsection (5) the words “is liable on summary conviction to a fine not exceeding \$500”, and substituting the words “commits an offence against this Act”.

(4) The Estate and Gift Duties Amendment Act 1977 is hereby consequentially amended by repealing section 7 (1).

This Act is administered in the Inland Revenue Department.
