



## ANALYSIS

Title  
1. Short Title

2. Commissioner may destroy records  
after 15 years

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1989, No. 153

**An Act to amend the Estate and Gift Duties Act 1968**

[19 December 1989]

BE IT ENACTED by the Parliament of New Zealand as follows:

**1. Short Title**—This Act may be cited as the Estate and Gift Duties Amendment Act (No. 2) 1989, 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. Commissioner may destroy records after 15 years**—Section 98 of the principal Act is hereby amended by omitting the expression “50”, and substituting the expression “15”.

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This Act is administered in the Inland Revenue Department.

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