



## ANALYSIS

| Title  |   |
|--|---|
| 1. Short Title, application, and commencement                        | 10. Commissioner may amend assessment, or objection may be submitted to Taxation Review Authority |
| 2. Amendment to Short Title section                                  | 11. Deduction of duty from payment due to defaulters  |
| 3. Return to be furnished to Commissioner                            | 12. Interest on unpaid casino duty  |
| 4. Interest on unpaid totalisator duty                               | 13. Recovery of duty  |
| 5. Interest on unpaid lottery duty                                   | 14. Duty recoverable by Commissioner in official name   |
| 6. Interest on unpaid gaming machine duty                            | 15. Application of Part IX of Tax Administration Act 1994   |
| 7. Assessments deemed correct except in challenge proceedings        | 16. Application of provisions of Tax Administration Act 1994                                      |
| 8. Application of Parts IVA and VIIIA of Tax Administration Act 1994 |   |
| 9. Objections to assessments   |   |

1996, No. 61

**An Act to amend the Gaming Duties Act 1971**

[26 July 1996]

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

**1. Short Title, application, and commencement—**

(1) This Act may be cited as the Gaming Duties Amendment Act 1996, and shall be read together with and deemed part of the Gaming Duties Act 1971 (in this Act referred to as the principal Act).

(2) Except as provided in subsections (3) and (4) of this section, and subject to sections 3 and 4 of this Act, the provisions of this Act shall apply with respect to tax obligations, liabilities, and rights that are to be performed under or arise in respect of all races run, all lotteries drawn, all dutiable games played by means of a gaming machine, and all casino wins arising, on or after the 1st day of April 1997.

(3) Except as provided in subsection (4) of this section, sections 7, 8, 9, and 10 of this Act come into force on the 1st day of October 1996.

(4) Where—

- (a) A provision of this Act amends, inserts, or repeals a provision (“the relevant provision”) of the principal Act; and
- (b) The relevant provision is referred to in, or necessary for the purposes of, another provision (“the other provision”) of the principal Act; and
- (c) The other provision—
  - (i) Is amended, inserted, or repealed by this Act; and
  - (ii) Has an application date that is not the same as the general application date for the relevant provision,—

the relevant provision shall, for all purposes in regard to the other provision, have the same application date as the other provision.

**2. Amendment to Short Title section—**(1) Section 1 of the principal Act is amended by repealing subsection (4), and substituting the following subsection:

“(4) This Act is one of the Inland Revenue Acts within the meaning of the Tax Administration Act 1994.”

(2) This section applies on and after the 1st day of October 1996.

**3. Return to be furnished to Commissioner—**(1) The principal Act is amended by repealing section 5 (as amended by section 5 of the Gaming Duties Amendment Act 1995), and substituting the following section:

“5. (1) Subject to subsection (2) of this section, every racing club shall, not later than the 20th day of the month following the month in which a race meeting is held, deliver to the Commissioner a statement in the prescribed form of the totalisator duty payable by the club in respect of all races run in the month in which the race meeting was held.

“(2) Where a race meeting is held over 2 or more days, that race meeting shall, for the purposes of subsection (1) of this section, be deemed to have been held in the month in which the last race of that meeting is run.

“(3) Subject to subsection (4) of this section, the Totalisator Agency Board shall, not later than the 20th day of the month following the month in which any race on which any special investments are received is run, deliver to the Commissioner a statement in the prescribed form of the totalisator duty payable by the Board in respect of those special investments.

“(4) Where special investments are received on a double or other combination of races, the month in which the last race of the double or other combination of races is run shall, for the purposes of subsection (3) of this section, be deemed to be the month in which each of the races making up the double or other combination of races was held.

“(5) Subject to subsection (6) of this section, the Totalisator Agency Board shall, not later than the 20th day of the month following the month in which any sporting event on which any special investments are received is held, deliver to the Commissioner a statement in the prescribed form of the totalisator duty payable by the Board in respect of those special investments.

“(6) Where special investments are received on a double or other combination of sporting events, the month in which the last of those sporting events is held shall, for the purposes of subsection (5) of this section, be deemed to be the month in which each of the sporting events making up the double or other combination of sporting events was held.

“(7) This section applies—

“(a) To all race meetings held or deemed to be held on or after the 1st day of April 1997; and

“(b) To all special investments on any race run or deemed to be run on or after the 1st day of April 1997; and

“(c) To all special investments on any sporting event held or deemed to be held on or after the 1st day of April 1997.”

(2) Section 5 of the Gaming Duties Amendment Act 1995 is consequentially repealed.

(3) This section shall come into force on the 1st day of April 1997.

**4. Interest on unpaid totalisator duty**—Section 8 of the principal Act is repealed.

**5. Interest on unpaid lottery duty**—Section 12 of the principal Act is repealed.

**6. Interest on unpaid gaming machine duty**—Section 12F of the principal Act (as inserted by section 3 of the Gaming Duties Amendment Act 1991) is repealed.

**7. Assessments deemed correct except in challenge proceedings**—Section 12H of the principal Act (as inserted by section 3 of the Gaming Duties Amendment Act 1991) is

amended by omitting the words “on objection to an assessment under section 12j of this Act”, and substituting the words “challenging an assessment under Part VIIIA of the Tax Administration Act 1994”.

**8. Application of Parts IVA and VIIIA of Tax Administration Act 1994**—The principal Act is amended by inserting, after section 12H, the following section:

“12HA. (1) Parts IVA and VIIIA of the Tax Administration Act 1994 apply to every notice of assessment or reassessment issued by the Commissioner under this Act on or after the 1st day of October 1996.

“(2) Subsection (1) of this section does not apply to any notice of reassessment issued by the Commissioner under this Act on or after the 1st day of October 1996, if, before that date, the person who has been assessed has made a competent objection to a notice of assessment that precedes the notice of reassessment.”

**9. Objections to assessments**—(1) Section 12i of the principal Act (as inserted by section 3 of the Gaming Duties Amendment Act 1991) is repealed.

(2) Notwithstanding subsection (1) of this section, section 12i of the principal Act continues to apply as if it had not been repealed to every notice of assessment or reassessment—

- (a) Issued by the Commissioner under the principal Act before the 1st day of October 1996; or
- (b) That is referred to in section 12HA (2) of the principal Act (as inserted by section 8 of this Act).

(3) The Commissioner may, with the written agreement of a person who has been assessed for a tax liability under this Act, specify that a notice of assessment or reassessment—

- (a) Issued before the 1st day of October 1996, is to be treated as if it had been issued after that date (in which case the provisions of Parts IVA and VIIIA of the Tax Administration Act 1994 are to apply to the notice);
- (b) Issued on or after the 1st day of October 1996, is to be treated as if it had been issued before that date (in which case the provisions of sections 12i and 12j of the principal Act continue to apply to the notice).

**10. Commissioner may amend assessment, or objection may be submitted to Taxation Review Authority**—(1) Section 12j of the principal Act (as inserted by

section 3 of the Gaming Duties Amendment Act 1991) is repealed.

(2) Notwithstanding subsection (1) of this section, section 12j of the principal Act continues to apply as if it had not been repealed to every notice of assessment—

- (a) Issued by the Commissioner under the principal Act before the 1st day of October 1996; or
- (b) Referred to in section 12HA (2) of the principal Act (as inserted by section 8 of this Act).

**11. Deduction of duty from payment due to defaulters**—Section 12L of the principal Act (as inserted by section 3 of the Gaming Duties Amendment Act 1991) is amended by repealing subsection (8).

**12. Interest on unpaid casino duty**—Section 12Q of the principal Act (as inserted by section 3 of the Gaming Duties Amendment Act 1991) is repealed.

**13. Recovery of duty**—Section 12R of the principal Act (as inserted by section 3 of the Gaming Duties Amendment Act 1991) is amended by omitting the expression “Sections 12G to 12L”, and substituting the expression “Sections 12HA, 12K, and 12L”.

**14. Duty recoverable by Commissioner in official name**—Section 14 of the principal Act is repealed.

**15. Application of Part IX of Tax Administration Act 1994**—(1) The principal Act is amended by repealing section 15, and substituting the following section:

“15. Part IX of the Tax Administration Act 1994 applies with respect to offences committed in relation to this Act on or after the 1st day of April 1997.”

(2) Section 5 of the Gaming Duties Amendment Act 1991 is consequentially repealed.

**16. Application of provisions of Tax Administration Act 1994**—The principal Act is amended by inserting, after section 15 the following section:

- “15A. Where a provision of this Act (a ‘relevant provision’)—
  - “(a) Refers to a provision of the Tax Administration Act 1994 that is repealed by the Tax Administration Amendment Act (No. 2) 1996; and

“(b) Incorporates the repealed provision for any purpose to give effect to the relevant provision,—  
the repealed provision shall be deemed to continue in effect for the purpose of giving effect to the relevant provision.”

---

This Act is administered in the Inland Revenue Department.

---