



ANALYSIS

Title
1. Short Title

2. Chief Deputy Commissioner of Inland Revenue

1978, No. 98

An Act to amend the Inland Revenue Department Act 1974

[20 October 1978]

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—This Act may be cited as the Inland Revenue Department Amendment Act 1978, and shall be read together with and deemed part of the Inland Revenue Department Act 1974 (hereinafter referred to as the principal Act).

2. Chief Deputy Commissioner of Inland Revenue—

(1) The principal Act is hereby amended by repealing—

(a) The definition of the term “Chief Deputy Commissioner of Inland Revenue” in section 2; and

(b) Sections 5 and 6 (4) of the principal Act.

(2) Section 6 of the principal Act is hereby amended by repealing subsection (3), and substituting the following subsection:

“(3) On the occurrence from any cause of a vacancy in the office of Commissioner (whether by reason of death, resignation, or otherwise), and in any case where the Commissioner is incapacitated by illness, absence, or other sufficient cause from performing the duties of his office, and

so long as any such vacancy or incapacity continues, a Deputy Commissioner shall have and may exercise or perform all the powers, duties, and functions of the Commissioner.”

(3) Section 6 of the principal Act is hereby further amended by adding the following subsections:

“(7) The person who, immediately before the commencement of this Act held office as the Chief Deputy Commissioner of Inland Revenue shall be deemed to have been appointed as a Deputy Commissioner of Inland Revenue pursuant to subsection (1) of this section.

“(8) All references in any enactment, regulation, rule, order, deed, agreement, instrument, notice, or other document whatsoever to the Chief Deputy Commissioner of Inland Revenue shall, unless the context otherwise requires, be deemed to be references to a Deputy Commissioner of Inland Revenue.”

(4) Section 7 (3) of the principal Act is hereby consequentially amended by omitting the words “or of the Chief Deputy Commissioner”.

(5) Section 13 (1) (b) of the principal Act is hereby consequentially amended by omitting the words “or the Chief Deputy Commissioner”.

This Act is administered in the Inland Revenue Department.
