



## ANALYSIS

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1980, No. 32

**An Act to amend the Inland Revenue Department Act 1974**  
*[14 November 1980]*

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 Inland Revenue Department Amendment Act 1980, and shall be read together with and deemed part of the Inland Revenue Department Act 1974 (hereinafter referred to as the principal Act).

(2) This Act shall come into force on the 1st day of April 1981.

**2. Deputy Commissioners of Inland Revenue**—Section 6 of the principal Act is hereby amended by inserting, after subsection (3A) (as inserted by section 2 of the Inland Revenue Department Amendment Act 1979), the following subsection:

“(3B) So far as regards the assessment and recovery of any tax or duty with which the person holding office as Commissioner may be chargeable under the Inland Revenue Acts, all references in the Inland Revenue Acts to the Commissioner shall be construed as references to a Deputy Commissioner.”

**3. Information to be furnished on request of Commissioner**—(1) Section 17 (4) of the principal Act (as amended by section 3 of the Inland Revenue Department Amendment Act 1979) is hereby further amended from its commencement by omitting the words “shall, pursuant to subsection (3) of this section”, and substituting the words “pursuant to subsection (3) of this section, shall”.

(2) The Inland Revenue Department Amendment Act 1979 is hereby consequentially amended by repealing section 3.

**4. Annual returns by taxpayers**—The principal Act is hereby further amended by inserting, after section 17, the following section:

“17A. A return shall be signed and contain all the information and be accompanied by all the documents required pursuant to any of the Inland Revenue Acts, and shall be deemed not to have been duly furnished until it has been received at any office of the Department.”

**5. Evidence in proceedings for failure to furnish returns or information**—(1) The principal Act is hereby further amended by inserting, after section 17A (as inserted by section 4 of this Act), the following section:

“17B. In any proceedings against a person for refusing or failing to furnish any return or written information or to produce for inspection any books or documents as and when required by any of the Inland Revenue Acts or any other Act or by the Commissioner, a certificate in writing signed by the Commissioner, certifying that the return or the written information or the books or documents so required has or have not been received from that person at the time when so required by that Act or, as the case may be, by the Commissioner, shall, in the absence of proof to the contrary, be sufficient evidence that the defendant has refused or failed to furnish the return or the written information, or to produce the books or documents, as the case may be.”

(2) The following enactments are hereby consequentially repealed:

- (a) Subsection (7) of section 17 of the principal Act:
- (b) Paragraphs (d) and (e) of section 5 (1) of the Inland Revenue Department Amendment Act 1976.

**6. Proof of signature of Commissioner and certain other officers**—The principal Act is hereby further amended by inserting, after section 21, the following section:

“21A. (1) The stamped or printed signature of the Commissioner, or any Deputy Commissioner, Regional Controller, District Commissioner, or District Officer may be used on any certificate, notice, or other document in relation to the exercise by that officer of his powers, duties, and functions under this or any other Act.

“(2) Any certificate, notice, or other document purporting to bear the written, stamped, or printed signature of the Commissioner, or a Deputy Commissioner, Regional Controller, District Commissioner, or District Officer shall, until the contrary is proved, be deemed to have been duly signed by the person whose signature it purports to bear.

“(3) Judicial notice shall be taken of every such signature and of the fact that the person whose signature it purports to be, holds or has held the office of Commissioner, Deputy Commissioner, Regional Controller, District Commissioner, or District Officer, as the case may be.”

**7. Authority to lay information**—The principal Act is hereby further amended by inserting, after section 21A (as inserted by section 6 of this Act), the following section:

“21B. The fact that a District Commissioner or District Officer lays an information for an offence against any of the Inland Revenue Acts shall be conclusive evidence of his authority to do so.”

**8. Giving of notices**—(1) The principal Act is hereby further amended by inserting, after section 21B (as inserted by section 7 of this Act), the following section:

“21c. (1) Any notice required by this Act or any other Act to be given by the Commissioner to any person may be—

- “(a) Given to him personally; or
- “(b) Sent to him by post addressed to him at his usual or last known place of abode or business; or

“(c) Given personally to any other person authorised to act on behalf of that person; or

“(d) Sent to that other person by post addressed to him at his usual or last known place of abode or business.

“(2) Any notice sent by post to any person, or to any other person authorised to act on behalf of that person, shall be deemed to have been received by that person or, as the case may be, that other person when in the normal course of post it would have been delivered.”

(2) Section 96 of the Estate and Gift Duties Act 1968 and section 97 of the Stamp and Cheque Duties Act 1971 are hereby consequentially repealed.

**9. Appeals to High Court**—(1) Section 43 (1) of the principal Act (as substituted by section 13 of the Inland Revenue Department Amendment Act 1976) is hereby amended by omitting from paragraph (a) the expression “\$1,000”, and substituting the expression “\$2,000”.

(2) Section 43 (1) of the principal Act (as so substituted) is hereby further amended by inserting, after paragraph (a), the following paragraphs:

“(aa) The amount of credit of tax involved in the appeal to the High Court is \$2,000 or more; or

“(ab) The amount of loss involved in the appeal to the High Court is \$4,000 or more; or”.

**10. Consequential revocations**—The following regulations are hereby revoked:

(a) The Land and Income Tax Regulations 1946:

(b) The Land and Income Tax Regulations 1946, Amendment No. 2:

(c) The Land and Income Tax Regulations 1946, Amendment No. 3:

(d) The Land and Income Tax Regulations 1946, Amendment No. 4.