



## ANALYSIS

Title  
1. Short Title

2. Hearing of objections by an Authority  
3. Power to order costs in certain cases

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1991, No. 13

**An Act to amend the Inland Revenue Department Act 1974** [31 March 1991]

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

**1. Short Title**—This Act may be cited as the Inland Revenue Department Amendment Act 1991, and shall be read together with and deemed part of the Inland Revenue Department Act 1974 (hereinafter referred to as the principal Act).

**2. Hearing of objections by an Authority**—Section 34 (3) of the principal Act is hereby amended by repealing paragraph (b), and substituting the following paragraph:

“(b) Except as provided in section 39A of this Act, no costs shall be awarded to or against the objector or the Commissioner.”

**3. Power to order costs in certain cases**—The principal Act is hereby amended by inserting, after section 39, the following section:

“39A. (1) Where—

“(a) The Commissioner or an objector fails to appear at the time fixed for any hearing of an objection before an Authority, or fails to give adequate notice of the abandonment or settlement of the objection; or

“(b) An Authority dismisses an objection under section 39 of this Act as being frivolous or vexatious or made solely for the purpose of delay,—

the Authority may order the Commissioner or the objector, as the case may require, to pay to the Crown such sum in respect of the costs of the Authority as the Authority considers reasonable.

“(2) An order made by an Authority under this section shall be subject to appeal under section 43 of this Act as if—

“(a) The order were a determination of the Authority on an objection, or a part of any determination of the Authority on the objection in respect of which the costs were ordered; and

“(b) The amount of costs ordered were an amount of tax or duty,—

and the provisions of sections 42 to 46 of this Act shall apply accordingly with any necessary modifications.

“(3) For the purpose of enforcing any order of the Authority made under this section, a duplicate of the order may be lodged in a District Court, and shall thereupon be enforceable in all respects as a final judgment of that Court in its civil jurisdiction.”

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This Act is administered in the Inland Revenue Department.

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