



ANALYSIS

- Title
1. Short Title
2. Annual returns by taxpayers

3. Power of Commissioner to prescribe forms
4. Power to proceed if either party fails to attend

1992, No. 5

An Act to amend the Inland Revenue Department Act 1974 *[13 March 1992]*

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 1992, and shall be read together with and deemed part of the Inland Revenue Department Act 1974 (hereinafter referred to as the principal Act).

2. Annual returns by taxpayers—Section 17A of the principal Act (as inserted by section 4 of the Inland Revenue Department Amendment Act 1980) is hereby amended by adding the words “, or the information contained in the return has been transmitted in the prescribed electronic format in accordance with an approval given under section 14A of the Income Tax Act 1976 and received by an office of the Department”.

3. Power of Commissioner to prescribe forms—(1) The principal Act is hereby amended by repealing section 22A (as inserted by section 9 of the Inland Revenue Department Amendment Act 1976), and substituting the following section:

“22A. (1) For the purposes of the Inland Revenue Acts and any other Acts administered by the Department, the Commissioner may from time to time prescribe any forms and any electronic formats that are not otherwise specifically prescribed.

“(2) Where any information from a return or other information furnished by electronic means is required by or under any of the Inland Revenue Acts or any other Act administered by the Department to be in a prescribed electronic format, that return or information shall be deemed not to be in that format unless it is transmitted in an electronic format that has been certified by the Commissioner as matching the prescribed electronic format.

“(3) The production by the Commissioner of any document purporting to be—

- “(a) A prescribed form or an extract from a prescribed form or a copy of any such form or extract; or
- “(b) A hard copy of the specification of an electronic format or any part of that specification,—

shall in all Courts and in all proceedings (including proceedings before a Taxation Review Authority) be sufficient evidence of the fact that the form or electronic format was prescribed.”

(2) Section 9 of the Inland Revenue Department Amendment Act 1976 is hereby consequentially repealed.

4. Power to proceed if either party fails to attend—The principal Act is hereby amended by repealing section 38 (as amended by section 14 of the Inland Revenue Department Amendment Act 1976), and substituting the following section:

“38. (1) If either the objector or the Commissioner fails to appear or be represented at the hearing of an objection before an Authority, the Authority may, in its discretion,—

- “(a) Adjourn the hearing; or
- “(b) Determine the objection in the absence of the party so failing to appear or be represented; or
- “(c) Where it is the objector who fails to appear or be represented, dismiss the objection.

“(2) Where under this section an Authority determines or dismisses an objection in the absence of any party, the Authority on the application of that party may, if the Authority thinks fit, grant a rehearing of the objection or, as the case may be, again set down the dismissed objection for a hearing. When such a rehearing is granted or new hearing set down, the determination of the Authority made on the initial hearing, or its dismissal of the objection, shall immediately cease to have effect.”