



## ANALYSIS

Title	2. Commissioner to have power to inspect books and documents
1. Short Title and commencement	3. Inquiry by Commissioner

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 1994, No. 167

**An Act to amend the Inland Revenue Department Act 1974**  
[20 December 1994]

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

**1. Short Title and commencement**—(1) This Act may be cited as the Inland Revenue Department Amendment Act (No. 2) 1994, 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 1995.

**2. Commissioner to have power to inspect books and documents**—Section 16 of the principal Act is hereby amended by adding the following subsections:

“(3) Notwithstanding subsection (1) of this section, the Commissioner or an authorised officer shall not enter any private dwelling except with the consent of an occupier or pursuant to a warrant issued under subsection (4) of this section.

“(4) A judicial officer who, on written application made on oath, is satisfied that the exercise by the Commissioner or an authorised officer of his or her functions under this section requires physical access to a private dwelling may issue to the Commissioner or authorised officer named in the application a warrant to enter that private dwelling.

“(5) Every warrant issued under subsection (4) of this section—

“(a) Shall be in a form prescribed by regulations made under this Act; and

“(b) Shall be directed to a named officer of the Department; and

“(c) Shall be valid for a period of 1 month from the date of its issue or such lesser period as the judicial officer considers appropriate; and

“(d) Shall state its period of validity, or the date on which it expires.

“(6) Every person exercising the power of entry conferred by a warrant issued under subsection (4) of this section shall produce the warrant of authority and evidence of identity—

“(a) On first entering the private dwelling; and

“(b) Whenever subsequently reasonably required to do so.

“(7) In this section—

“‘Judicial officer’ means any District Court Judge, justice, or Registrar of a District Court; but does not include any person who is an officer or employee of the Department:

“‘Private dwelling’ means any building or part of a building occupied as residential accommodation (including any garage, shed, and other building used in connection therewith); and includes any business premises that are or are within a private dwelling.”

**3. Inquiry by Commissioner**—Section 19 of the principal Act is hereby amended by inserting, after subsection (2), the following subsections:

“(2A) No person summoned or examined under this section shall be excused from answering any question on the ground that the answer may incriminate the person or render the person liable to any penalty or forfeiture.

“(2B) No statement made by any such person in answer to any question put to the person shall in criminal proceedings be admissible against the person, except upon a charge of perjury against the person in respect of the person’s testimony upon that examination.”