



ANALYSIS

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4. Additional tax to be charged if default made in payment of tax

1985, No. 68

An Act to amend the Land Tax Act 1976

[29 March 1985]

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 Land Tax Amendment Act 1985, and shall be read together with and deemed part of the Land Tax Act 1976 (hereinafter referred to as the principal Act).

2. Application—This Act shall apply with respect to the land tax for the year of assessment commencing on the 1st day of April 1985 and for every subsequent year.

3. Objections to assessments—Section 45(1) of the principal Act is hereby amended—

- (a) By omitting from paragraph (a) the expression “34”, and substituting the expression “34A”;
- (b) By omitting from paragraph (b) the expression “section 35”, and substituting the expression “sections 34, 34A, and 35”.

4. Additional tax to be charged if default made in payment of tax—The principal Act is hereby amended by repealing section 47, and substituting the following section:

“47. For the purposes of this Act, section 398 (except subsections (6) and (7)) of the Income Tax Act 1976, so far as it is applicable and with any necessary modifications, shall apply as if every reference to income tax or to tax were a reference to land tax.”

This Act is administered in the Inland Revenue Department.
