



**THE BOARD OF REVIEW REGULATIONS 1961, AMENDMENT  
NO. 1**

**BERNARD FERGUSSON, Governor-General**

**ORDER IN COUNCIL**

At the Government House at Wellington this 9th day of September  
1964

Present:

**HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL**

PURSUANT to the Inland Revenue Department Act 1952, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

**REGULATIONS**

1. (1) These regulations may be cited as the Board of Review Regulations 1961, Amendment No. 1, and shall be read together with and deemed part of the Board of Review Regulations 1961\* (hereinafter referred to as the principal regulations).

(2) These regulations shall come into force on the day after the date of their notification in the *Gazette*.

2. (1) Regulation 4 of the principal regulations is hereby amended by revoking subclause (2), and substituting the following subclause:

“(2) The case, so stated and signed, shall, together with three copies thereof, be filed by the Commissioner with the Registrar of the Board, and the filing of the case shall be deemed to be the institution of the appeal.”

(2) Regulation 4 of the principal regulations is hereby further amended by inserting in subclause (3), after the words “business in New Zealand”, the words “or at the address for service (if any) specified by the appellant”.

3. Regulation 5 of the principal regulations is hereby amended by adding to subclause (1) the following proviso:

“Provided that where an application has been made under section 32 (4) of the Land and Income Tax Act 1954 by the appellant or by the Commissioner to the Supreme Court for the leave of the Court to refer the objection directly to that Court and the Court has refused to grant such leave, the Commissioner shall file the case with the Registrar of the Board within a period of six months after the date upon which the decision of the Court refusing to grant such leave was given.”

4. Regulation 6 of the principal regulations is hereby amended by omitting the words “The answer shall be filed in quadruplicate”, and substituting the words “The answer shall, together with three copies thereof, be filed by the appellant with the Registrar of the Board”.

\*S.R. 1961/24

5. The principal regulations are hereby further amended by adding the following regulation:

“13. (1) Every reference in these regulations to the Commissioner, in relation to—

“(a) The signing of a case or of an amended case; or

“(b) The filing of a case or of an amended case or of copies thereof;  
or

“(c) The serving of a case or of an amended case on the appellant;  
or

“(d) An application under regulation 5 (2) or under regulation 9 of these regulations,—

shall be deemed to include a reference to the Commissioner’s solicitor or authorised agent.

“(2) Every reference in these regulations to the appellant, in relation to—

“(a) The filing of an answer or of an amended answer to a case or to an amended case; or

“(b) The sending to the Commissioner of a copy of an answer or of an amended answer to a case or to an amended case; or

“(c) An application under regulation 5 (3) or under regulation 9 of these regulations,—

shall be deemed to include a reference to the appellant’s solicitor or authorised agent.

“(3) Subject to regulation 4 (3) of these regulations, any provision of these regulations requiring any document or notice to be sent or given to a party to an appeal shall be deemed to have been complied with if that document or notice is sent or, as the case may be, given to that party or to his solicitor or authorised agent.”

T. J. SHERRARD,  
Clerk of the Executive Council.

#### EXPLANATORY NOTE

*This note is not part of the regulations, but is intended to indicate their general effect.*

Regulation 2 (1) amends the provisions of regulation 4 (2) of the principal regulations, which requires a case on appeal to be filed in quadruplicate with the Registrar of the Board of Review, and requires one signed case together with three copies to be filed. Regulation 4 makes a similar amendment in the case of an answer.

Regulation 2 (2) will permit a copy of a case on appeal to be served on the appellant at any address for service given by him.

Regulation 3 extends the time for filing a case on appeal where an application has been made under section 32 (4) of the Land and Income Tax Act 1954 for the leave of the Supreme Court to refer an objection directly to that Court and the Court has refused leave. In such a case, the case on appeal must be filed with the Registrar of the Board of Review within six months after the decision of the Court refusing leave.

Regulation 5 will enable the solicitor or authorised agent of the Commissioner or the appellant to do any act which by the principal regulations is required to be done by the Commissioner or the appellant, and will also enable any document or notice that is required to be sent or given to any party to be sent or given to his solicitor or authorised agent.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 10 September 1964.

These regulations are administered in the Inland Revenue Department.