

**1959/133**

**THE TRANSITIONAL INCOME TAX APPEAL AUTHORITY  
REGULATIONS 1959**

COBHAM, Governor-General

By his Deputy,

J. D. HUTCHISON

ORDER IN COUNCIL

At the Government House at Wellington this 19th day of August 1959

Present:

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

PURSUANT to the Land and Income Tax Act 1954, 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 Transitional Income Tax Appeal Authority Regulations 1959.

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

2. (1) In these regulations, unless the context otherwise requires,—

“The Act” means the Land and Income Tax Act 1954:

“Appeal” means a proceeding before the Appeal Authority for the determination of an objection that is required to be heard and determined by the Appeal Authority; and the term “appellant” means the person by whom any such objection has been made:

“Appeal Authority” means the Transitional Income Tax Appeal Authority established under section 70 of the Income Tax Assessment Act 1957.

(2) Expressions used in these regulations, unless the context otherwise requires, have the same meanings as in the Act.

3. (1) The Appeal Authority shall, within the scope of its jurisdiction, be deemed to be a Commission of Inquiry under the Commissions of Inquiry Act 1908, and, subject to the provisions of these regulations, all the provisions of that Act except sections 11 and 12 (which relate to costs) shall apply accordingly.

(2) For the purpose of considering any appeal, the Appeal Authority shall have free access to all records under the control of the Commissioner relating to the appellant.

(3) Subject to these regulations, the Appeal Authority may determine its own procedure.

4. The parties to an appeal shall be the appellant and the Commissioner as respondent.

5. (1) For the purpose of every appeal the Commissioner shall state and sign a case setting forth the facts as alleged by him, the nature of the determination made by him, the grounds of objection thereto, and the question for the determination of the Appeal Authority.

(2) The case, so stated and signed, shall be filed by the Commissioner with the Secretary of the Appeal Authority, and the filing of the case shall be deemed to be the institution of the appeal.

(3) A copy of the case so filed shall be sent by the Commissioner to the appellant, either by post or otherwise.

6. (1) Within 21 days after the filing of the case by the Commissioner, or within such further time as the Appeal Authority may allow, the appellant may, if he thinks fit, file with the Appeal Authority an answer to the case. The answer shall set forth the facts as alleged by the appellant, and the grounds of his objection.

(2) A copy of the answer so filed shall be sent by the appellant to the Commissioner, either by post or otherwise.

7. Neither the case as stated and filed by the Commissioner nor the answer filed by the appellant shall be conclusive as to the matters set forth therein, against either the appellant or the Commissioner, except so far as agreed to in writing by or on behalf of the Commissioner and the appellant.

8. After the filing of the case by the Commissioner, the Appeal Authority shall appoint a time and place for the hearing of the appeal, that time not being earlier (except with the consent of the Commissioner and the appellant) than 28 days after the date of the filing of the case.

9. Reasonable notice by post or otherwise of the time and place so appointed shall be given by the Appeal Authority to the Commissioner and the appellant.

10. The Appeal Authority, or, in the absence of any member of the Appeal Authority, the remaining members or member, may adjourn the hearing to any time or place other than the time and place so appointed, and so on from time to time.

11. If either party fails to appear at the hearing, the Appeal Authority shall in its discretion either adjourn the hearing or determine the appeal in the same manner as if both parties were present.

12. The decision of a majority of the members of the Appeal Authority on any matter shall be the decision of the Appeal Authority.

13. There shall be paid out of money appropriated by Parliament for the purpose to the members of the Appeal Authority remuneration by way of fees, salary, or allowances and travelling allowances and expenses in accordance with the Fees and Travelling Allowances Act 1951, and the provisions of that Act shall apply accordingly as if the members were members of a statutory Board within the meaning of that Act.

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.*

These regulations prescribe the manner in which objections by transitional taxpayers are to be referred to the Transitional Income Tax Appeal Authority, the procedure and powers of that Authority, and the remuneration and travelling allowances payable to members of that Authority.

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Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 20 August 1959.

These regulations are administered in the Inland Revenue Department.