

Tax Administration Amendment Bill

Government Bill

As reported from the committee of the whole
House

This bill was formerly part of the Courts and Criminal Matters Bill as reported from the Law and Order Committee. The committee of the whole House has further amended the bill and divided it into the following bills:

- District Courts Amendment Bill comprising Part 1 and Schedule 1
- Land Transport Amendment Bill comprising Part 2
- Summary Proceedings Amendment Bill (No 3) comprising Part 3 and Schedules 2 to 2B
- Children, Young Persons, and Their Families Amendment Bill (No 2) comprising subpart 1 of Part 4
- Crimes Amendment Bill (No 4) comprising subpart 1A of Part 4
- Criminal Proceeds (Recovery) Amendment Bill comprising subpart 1B of Part 4
- Customs and Excise Amendment Bill (No 2) comprising subpart 2 of Part 4
- Disputes Tribunals Amendment Bill (No 2) comprising subpart 2A of Part 4

- Family Courts Amendment Bill comprising subpart 3 of Part 4
 - Immigration Amendment Bill comprising subpart 5 of Part 4
 - Misuse of Drugs Amendment Bill (No 3) comprising subpart 5A of Part 4
 - Misuse of Drugs Amendment Act 1978 Amendment Bill comprising subpart 5B of Part 4
 - Personal Property Securities Amendment Bill (No 2) comprising subpart 6 of Part 4
 - Prisoners' and Victims' Claims Amendment Bill comprising subpart 7 of Part 4
 - Privacy Amendment Bill (No 2) comprising subpart 8 of Part 4 and Schedule 3
 - Railways Amendment Bill comprising subpart 9 of Part 4
 - Residential Tenancies Amendment Bill (No 3) comprising subpart 9A of Part 4
 - Sentencing Amendment Bill (No 5) comprising subpart 10 of Part 4
 - Social Security Amendment Bill (No 4) comprising subpart 11 of Part 4
 - This bill comprising subpart 12 of Part 4
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Key to symbols used in reprinted bill

**As reported from the committee of the whole
House**

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Hon Georgina te Heuheu

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The Parliament of New Zealand enacts as follows:

1 Title

This Act is the Tax Administration Amendment Act **2010**.

2 Commencement

- (1) This Act (except **section 115(7)**) comes into force on the day after the date on which it receives the Royal assent. 5
- (2) **Section 115(7)** comes into force on the earlier of—
- (a) a date appointed by the Governor-General by Order in Council; and

- (b) the expiry of the period of 15 months that starts on the date on which this Act receives the Royal assent.

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114 Principal Act amended

This **subpart** amends the Tax Administration Act 1994.

115 Disclosure of certain information in relation to fines defaulters

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The definition of **fines defaulter** in section 85A(6) is amended by adding the following paragraph:

- “(f) any amount payable under section 138A(1) of the Sentencing Act 2002”.

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115 Disclosure of certain information in relation to fines defaulters

- (1) Section 85A(1) is amended by omitting “Department for Courts” in each place where it appears and substituting in each case “Ministry of Justice”.

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- (2) Section 85A(2) is amended—

(a) by omitting “Department for Courts” and substituting “Ministry of Justice”; and

(b) by omitting “that Department” and substituting “that Ministry”.

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- (3) Section 85A(3) is amended by omitting “Department for Courts” and substituting “Ministry of Justice”.

- (4) Section 85A is amended by repealing subsection (4) and substituting the following subsections:

- “(4) If the Commissioner has information relating to the fines defaulter, the Commissioner may supply to an authorised officer of the Ministry of Justice all or any of the following information that is held by the Commissioner in relation to the fines defaulter:

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“(a) the last known address of the fines defaulter; and

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“(b) the last known telephone number of the fines defaulter; and

- “(c) the name of the last known employer of the fines defaulter; and
 - “(d) the address of the last known employer of the fines defaulter; and
 - “(e) the telephone number of the last known employer of the fines defaulter. 5
- “(4A) For each item of information to be supplied under **subsection (4)**, the Commissioner must include the date when the information was most recently updated.”
- (5) The definition of **authorised officer** in section 85A(6) is amended— 10
 - (a) by omitting “Department for Courts” and substituting “Ministry of Justice”; and
 - (b) by omitting “that Department” and substituting “that Ministry”. 15
 - (6) The definition of **chief executive** in section 85A(6) is amended by omitting “Department for Courts” and substituting “Ministry of Justice”.
 - (7) Section 85A(6) is amended by repealing the definition of **fines defaulter** and substituting the following definition: 20

“**fines defaulter** means any person who is in default in the payment of—

 - “(a) a fine within the meaning of **section 79** of the Summary Proceedings Act 1957:
 - “(b) a fine to which **section 19** of the Crimes Act 1961 applies: 25
 - “(c) a fine to which **section 43** or 45 of the Misuse of Drugs Amendment Act 1978 applies:
 - “(d) a fine to which **section 281** of the District Courts Act 1947 applies: 30
 - “(e) any amount payable under section 138A(1) of the Sentencing Act 2002”.

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Legislative history

5 July 2011

Divided from Courts and Criminal Matters Bill
(Bill 147-2) by committee of the whole House as
Bill 147-3T
