

**Reprint
as at 22 July 2014**



Cheque Duty Repeal Act 2014

Public Act 2014 No 29
Date of assent 19 May 2014
Commencement see section 2

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The Parliament of New Zealand enacts as follows:

- 1 Title**
This Act is the Cheque Duty Repeal Act 2014.

Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.

Note 4 at the end of this reprint provides a list of the amendments incorporated.

This Act is administered by the Inland Revenue Department.

2 Commencement

- (1) Sections 3 and 4 come into force on 1 July 2014.
- (2) Section 5 comes into force on 22 July 2014.

3 Stamp and Cheque Duties Act 1971: cheque duty repeal

- (1) Repeal Part 6, other than sections 85 and 86, of the Stamp and Cheque Duties Act 1971.
- (2) All licences and authorities granted or issued by the Commissioner of Inland Revenue under Part 6 of the Stamp and Cheque Duties Act 1971 are cancelled and cease to have any force or effect on and after 1 July 2014.
- (3) All agreements under section 80 of the Stamp and Cheque Duties Act 1971 are terminated on 1 July 2014.
- (4) *[Repealed]*
- (5) *[Repealed]*
- (6) In section 85(1) of the Stamp and Cheque Duties Act 1971,—
 - (a) in paragraph (c), replace “have been” with “have been, before 1 July 2014,”; and
 - (b) replace “he” with “the Commissioner” in both places in which it appears; and
 - (c) replace “made in writing within 8 years” with “made in writing before 22 July 2014 and within 8 years”; and
 - (d) replace “destruction” with “destruction before 1 July 2014”.

Section 3(4): repealed, on 22 July 2014, by section 5(1).

Section 3(5): repealed, on 22 July 2014, by section 5(1).

4 Tax Administration Act 1994 amended consequential to cheque duty repeal

- (1) Repeal sections 144(1)(f) and (g), (2), and (6) of the Tax Administration Act 1994.
- (2) *[Repealed]*

Section 4(2): repealed, on 22 July 2014, by section 5(1).

5 Final removal of compliance and refund: cheque duty repeal

- (1) Repeal sections 3(4) and (5), and 4(2) of this Act.

- (2) Repeal sections 2, 85 and 86 of the Stamp and Cheque Duties Act 1971.
 - (3) In section 86F of the Stamp and Cheque Duties Act 1971, insert, in the appropriate alphabetical order:
“**Commissioner** means the Commissioner of Inland Revenue as defined in the Tax Administration Act 1994”.
 - (4) Repeal sections 144 and 184A(5)(d) of the Tax Administration Act 1994.
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Reprints notes

1 *General*

This is a reprint of the Cheque Duty Repeal Act 2014 that incorporates all the amendments to that Act as at the date of the last amendment to it.

2 *Legal status*

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

3 *Editorial and format changes*

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

4 *Amendments incorporated in this reprint*

Cheque Duty Repeal Act 2014 (2014 No 29): section 5(1)
