

Gaming Duties Amendment Act 1996

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An Act to amend the Gaming Duties Act 1971**BE IT ENACTED by the Parliament of New Zealand as follows:****1 Short Title, application, and commencement**

- (1) This Act may be cited as the Gaming Duties Amendment Act 1996, and shall be read together with and deemed part of the Gaming Duties Act 1971 (in this Act referred to as the principal Act).
- (2) Except as provided in subsections (3) and (4) of this section, and subject to sections 3 and 4 of this Act, the provisions of this Act shall apply with respect to tax obligations, liabilities, and rights that are to be performed under or arise in respect of all races run, all lotteries drawn, all dutiable games played by means of a gaming machine, and all casino wins arising, on or after the 1st day of April 1997.
- (3) Except as provided in subsection (4) of this section, sections 7, 8, 9, and 10 of this Act come into force on the 1st day of October 1996.
- (4) Where—
 - (a) A provision of this Act amends, inserts, or repeals a provision (**the relevant provision**) of the principal Act; and
 - (b) The relevant provision is referred to in, or necessary for the purposes of, another provision (**the other provision**) of the principal Act; and
 - (c) The other provision—
 - (i) Is amended, inserted, or repealed by this Act; and
 - (ii) Has an application date that is not the same as the general application date for the relevant provision,—the relevant provision shall, for all purposes in regard to the other provision, have the same application date as the other provision.

2 Amendment to Short Title section

- (1) This subsection substituted s 1(4) of the principal Act.
- (2) This section applies on and after the 1st day of October 1996.

3 Return to be furnished to Commissioner

(1)

(2) Section 5 of the Gaming Duties Amendment Act 1995 is consequentially repealed.

(3) This section shall come into force on the 1st day of April 1997.

Subsection (1) was repealed, as from 1 August 2003, by section 70(2) Racing Act 2003 (2003 No 3). See sections 71 to 81 of that Act as to the transitional provisions. See clause 2 Racing Act Commencement Order 2003 (SR 2003/134).

4 Interest on unpaid totalisator duty

Section 8 of the principal Act is repealed.

5 Interest on unpaid lottery duty

Section 12 of the principal Act is repealed.

6 Interest on unpaid gaming machine duty

Section 12F of the principal Act (as inserted by section 3 of the Gaming Duties Amendment Act 1991) is repealed.

7 Assessments deemed correct except in challenge proceedings

This section amended s 12H of the principal Act.

8 Application of Parts 4A and 8A of Tax Administration Act 1994

This section inserted s 12HA of the principal Act.

9 Objections to assessments

(1) Section 12I of the principal Act (as inserted by section 3 of the Gaming Duties Amendment Act 1991) is repealed.

(2) Notwithstanding subsection (1) of this section, section 12I of the principal Act continues to apply as if it had not been repealed to every notice of assessment or reassessment—

(a) Issued by the Commissioner under the principal Act before the 1st day of October 1996; or

(b) That is referred to in section 12HA(2) of the principal Act (as inserted by section 8 of this Act).

- (3) The Commissioner may, with the written agreement of a person who has been assessed for a tax liability under this Act, specify that a notice of assessment or reassessment—
- (a) Issued before the 1st day of October 1996, is to be treated as if it had been issued after that date (in which case the provisions of Parts 4A and 8A of the Tax Administration Act 1994 are to apply to the notice);
 - (b) Issued on or after the 1st day of October 1996, is to be treated as if it had been issued before that date (in which case the provisions of sections 12I and 12J of the principal Act continue to apply to the notice).

10 Commissioner may amend assessment, or objection may be submitted to Taxation Review Authority

- (1) Section 12J of the principal Act (as inserted by section 3 of the Gaming Duties Amendment Act 1991) is repealed.
- (2) Notwithstanding subsection (1) of this section, section 12J of the principal Act continues to apply as if it had not been repealed to every notice of assessment—
 - (a) Issued by the Commissioner under the principal Act before the 1st day of October 1996; or
 - (b) Referred to in section 12HA(2) of the principal Act (as inserted by section 8 of this Act).

11 Deduction of duty from payment due to defaulters

Section 12L of the principal Act (as inserted by section 3 of the Gaming Duties Amendment Act 1991) is amended by repealing subsection (8).

12 Interest on unpaid casino duty

Section 12Q of the principal Act (as inserted by section 3 of the Gaming Duties Amendment Act 1991) is repealed.

13 Recovery of duty

This section amended s 12R of the principal Act.

14 Duty recoverable by Commissioner in official name

Section 14 of the principal Act is repealed.

15 Application of Part 9 of Tax Administration Act 1994

- (1) This section substituted s 15 of the principal Act.
- (2) Section 5 of the Gaming Duties Amendment Act 1991 is consequentially repealed.

16 Application of provisions of Tax Administration Act 1994

This section inserted s 15A of the principal Act.