

# **Tax Administration Amendment Act 1997**

Public Act 1997 No 70  
Date of assent 16 September 1997

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## **An Act to amend the Tax Administration Act 1994**

**BE IT ENACTED by the Parliament of New Zealand as follows:**

### **1 Short Title and commencement**

- (1) This Act may be cited as the Tax Administration Amendment Act 1997, and is part of the Tax Administration Act 1994 (“the principal Act”).
- (2) This Act comes into force on the day after the date on which it receives the Royal assent.

### **2 Disclosure of address information in relation to debtors**

- (a) This paragraph amended para (b) of the definition of the term **debtor** in s 85(6) of the principal Act.

- (b) This paragraph inserted para (c) of the definition of the term **debtor** in s 85(6) of the principal Act.