



## ANALYSIS

Title  
1. Short Title

2. Interpretation  
3. Meaning of term "living allowance"  
4. Evidence relating to assessments

1997, No. 76

**An Act to amend the Child Support Act 1991**

[23 September 1997]

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

**1. Short Title**—This Act may be cited as the Child Support Amendment Act (No. 3) 1997, and is part of the Child Support Act 1991 (the "principal Act").

**2. Interpretation**—(1) Section 2 (1) of the principal Act is amended by omitting from the definition of the term "Commissioner" the words "; and 'District Commissioner' means a District Commissioner of Inland Revenue as defined in that Act".

(2) Section 2 (1) of the principal Act is amended by inserting, after the definition of the term "married person", the following definition:

"'Officer of the Department' means an officer of the Department as defined in the Tax Administration Act 1994:".

**3. Meaning of term "living allowance"**—(1) Section 30 (5) of the principal Act is amended by omitting from the definition of the term "gross married rate of invalid's benefit" the expression "paragraph (h)", and substituting the expression "paragraph (f)".

(2) Subsection (1) is deemed to have come into force on 10 May 1996.

**4. Evidence relating to assessments**—(1) Section 83 (1) of the principal Act is amended by omitting the expression “District Commissioner”, and substituting the expression “an officer of the Department”.

(2) Section 83 (2) of the principal Act is amended by omitting the expression “a District Commissioner” and substituting the expression “an officer of the Department”.

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This Act is administered in the Inland Revenue Department.

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