



ANALYSIS

Title
1. Short Title

2. Officers to maintain secrecy

1989, No. 155

An Act to amend the Inland Revenue Department Act 1974 [19 December 1989]

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

1. Short Title—This Act may be cited as the Inland Revenue Department Amendment Act 1989, and shall be read together with and deemed part of the Inland Revenue Department Act 1974 (hereinafter referred to as the principal Act).

2. Officers to maintain secrecy—(1) Section 13 (4) of the principal Act (as amended by section 3 of the Inland Revenue Department Amendment Act (No. 2) 1988) is hereby amended by inserting, after paragraph (b), the following paragraph:

“(ba) Communicating to any officer, being an employee of the Treasury (as defined in section 2 of the Public Finance Act 1989), any information, being information—

“(i) Which that officer is authorised by the Secretary (as defined in section 2 of the Public Finance Act 1989) to receive; and

“(ii) Which the Commissioner considers is not undesirable to disclose and is essential to enable that officer to carry out any duty lawfully conferred on that officer relating to the preparation of taxation revenue forecasts.”.

(2) Section 13 (4) (as so amended) is hereby further amended by inserting, after paragraph (c), the following paragraph:

“(ca) Communicating to any person, or employee of that person, being a person engaged by the Commissioner for the performance of services necessary for the effective administration of the Inland Revenue Acts (including all Acts at any time administered by or in the Department) or any other function that may from time to time be lawfully conferred on the Commissioner, such information as the Commissioner considers necessary for the performance of those services:”.

(3) Section 15 (1) of the principal Act is hereby consequentially amended by omitting the expression “paragraph (b) or paragraph (c)”, and substituting the expression “paragraph (b) or paragraph (ba) or paragraph (c) or paragraph (ca)”.

(4) Section 15 (5) of the principal Act is hereby consequentially amended by omitting the expression “paragraph (c)”, and substituting the expression “paragraph (ba) or paragraph (c) or paragraph (ca)”.

This Act is administered in the Inland Revenue Department.
