



## ANALYSIS

Title  
1. Short Title

2. Evidence of financial or property  
transactions

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1990, No. 66

**An Act to amend the Inland Revenue Department Act  
1974** [1 August 1990]

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 1990, and shall be read together with and deemed part of the Inland Revenue Department Act 1974 (hereinafter referred to as the principal Act).

**2. Evidence of financial or property transactions**—  
(1) Section 21 of the principal Act is hereby amended by inserting in subsections (1), (9), (10), (11), (14), and (17) (b) and (c), after the words “the Income Tax Act 1976 or the Land Tax Act 1976”, in each case the words “or the Goods and Services Tax Act 1985”.

(2) Section 21 (16) of the principal Act is hereby amended by repealing the definition of the term “business”, and substituting the following definition:

“ ‘Business’ means,—

“(a) In relation to the Income Tax Act 1976 or the Land Tax Act 1976, any business, profession, trade, manufacture, occupation, or calling of any kind; and includes the activities of any Department of State or of any organisation or society:

“(b) In relation to the Goods and Services Tax Act 1985, any taxable activity as defined in section 6 of that Act.”

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This Act is administered in the Inland Revenue Department.

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