

INLAND REVENUE DEPARTMENT BILL

EXPLANATORY NOTE

THIS Bill establishes the Inland Revenue Department, which is to amalgamate the Land and Income Tax Department and the Stamp Duties Office, and is to be charged with the administration of the Inland Revenue Acts, which are defined as being (in addition to this Bill)—

The Land and Income Tax Act 1923 :
Part IV of the Social Security Act 1938 (as to social security charge) :
The Stamp Duties Act 1923 :
The Death Duties Act 1921 :
The Amusement Tax Act 1952 :
Part V of the Finance Act 1930 (as to film hire tax).

Clauses 4 to 9 provide for the appointment of the officers of the Department, the principal officers being—

The Commissioner of Inland Revenue :
The Chief Deputy Commissioner of Inland Revenue :
Deputy Commissioners of Inland Revenue :
District Commissioners of Taxes :
District Commissioners of Stamp Duties.

Clause 10 enables the Commissioner to delegate his powers to District Commissioners of Taxes and District Commissioners of Stamp Duties with the approval of the Minister of Finance. It is the same as the existing power to delegate to Superintendents (who are now to be called District Commissioners of Taxes).

Clause 11 provides for an official seal for the Department and district seals, to replace the existing seals of the Stamp Duties Office.

Clause 12 requires all officers of the Department to maintain secrecy as to all matters coming to their knowledge in carrying out the Inland Revenue Acts. *Subclause (1)* is based on the present provision relating to officers of the Land and Income Tax Department. *Subclause (2)* is a new provision, making it clear that any such confidential information is privileged from production in Court, except for the purpose of carrying the Inland Revenue Acts into effect. *Subclause (3)*, which is also new, enables information to be given to the Governments of other countries in accordance with reciprocal arrangements for the avoidance of double taxation.

Clause 13 gives the Commissioner and authorized officers the right of access to premises to inspect books and documents, as at present conferred by section 162 of the Land and Income Tax Act 1923. *Subclause (2)* is new, and enables the Commissioner or authorized officer to require any taxpayer or member of his staff to attend at the premises and give reasonable assistance and answer questions either orally or in writing.

Clause 14 continues the existing powers of the Department to require any person to furnish information in writing or to produce books or documents which are considered necessary or relevant for the purposes of the administration of the Inland Revenue Acts.

Clause 15 confers on the Commissioner the power to hold an inquiry before a Magistrate for the purpose of enforcing the Inland Revenue Acts and inquiring as to the liability of any person to pay tax or duty. This power already exists in relation to death duties and stamp duties and amusement tax, and is extended by the clause so as to apply to land tax and income tax.

Clause 16 continues the existing power of the Commissioner, instead of holding an inquiry before a Magistrate, to conduct the inquiry himself or to authorize an officer of the Department to hold such an inquiry.

Clause 17 is new. It provides for an annual report, to be furnished to the Minister of Finance and laid before Parliament.

Clauses 18, 19, and 20 relate to offences, regulations, and consequential amendments.

Hon. Mr. Bowden

INLAND REVENUE DEPARTMENT

ANALYSIS

	10. Delegation of powers by Commissioner.
Title.	11. Official seal.
1. Short Title and commencement.	12. Officers to maintain secrecy.
2. Interpretation.	13. Commissioner to have power to inspect books and documents.
3. Inland Revenue Department.	14. Information to be furnished on request of Commissioner.
4. Commissioner of Inland Revenue.	15. Inquiry before a Magistrate.
5. Chief Deputy Commissioner of Inland Revenue.	16. Inquiry by Commissioner.
6. Deputy Commissioners of Inland Revenue.	17. Annual report.
7. District Commissioners of Taxes.	18. Offences.
8. District Commissioners of Stamp Duties.	19. Regulations.
9. Appointment of other officers.	20. Consequential amendments. Schedules.

A BILL INTITULED

AN ACT to establish the Inland Revenue Department and to provide for matters incidental thereto. Title.

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

1. (1) This Act may be cited as the Inland Revenue Department Act 1952. Short Title and commencement.

(2) This Act shall come into force on the first day of 10 November, nineteen hundred and fifty-two.

2. In the Inland Revenue Acts (including this Act), unless the context otherwise requires,— Interpretation.

“ Department ” means the Inland Revenue Department established by this Act:

- “ Minister ” means the Minister of Finance:
- “ Commissioner of Inland Revenue ” or “ Commissioner ” means the Commissioner of Inland Revenue appointed under this Act; and includes any person for the time being 5 authorized to exercise or perform any of the powers or functions of the Commissioner:
- “ Chief Deputy Commissioner of Inland Revenue ” or “ Chief Deputy Commissioner ” means the Chief Deputy Commissioner of Inland Revenue 10 appointed under this Act; and includes any person for the time being authorized to exercise or perform any of the powers or functions of the Chief Deputy Commissioner:
- “ Deputy Commissioner of Inland Revenue ” or 15 “ Deputy Commissioner ” means a Deputy Commissioner of Inland Revenue appointed under this Act; and includes any person for the time being authorized to exercise or perform any of the powers or functions of a 20 Deputy Commissioner:
- “ District Commissioner of Taxes ” means a District Commissioner of Taxes appointed under this Act; and includes any person for the time being authorized to exercise or 25 perform any of the powers or functions of a District Commissioner of Taxes:
- “ District Commissioner of Stamp Duties ” means a District Commissioner of Stamp Duties appointed under this Act; and includes any 30 person for the time being authorized to exercise or perform any of the powers or functions of a District Commissioner of Stamp Duties:
- “ Officer of the Department ” includes any person 35 employed in the Department:
- “ Inland Revenue Acts ” means the Acts specified in the *First* Schedule to this Act:
- “ Book and document ” and “ book or document ” include all books, accounts, rolls, records, 40 registers, papers, and other documents:
- “ Person ” includes a corporation sole, and also a body of persons, whether incorporated or not.

3. (1) There is hereby established a Department of State, to be called the Inland Revenue Department.

Inland Revenue Department.

5 (2) All references in any enactment or in any deed, agreement, instrument, notice, or other document whatsoever to the Land and Income Tax Department or to the Stamp Duties Office shall, unless the context otherwise requires, be deemed to be references to the Inland Revenue Department.

10 4. (1) There shall from time to time be appointed under the Public Service Act 1912 a Commissioner of Inland Revenue, who shall be the head of the Department, and shall be charged with the administration of the Inland Revenue Acts and with such other functions as may from time to time be lawfully conferred upon him.

Commissioner of Inland Revenue.
See Reprint of Statutes, Vol. VII, p. 522

15 (2) All references in any enactment or in any deed, agreement, instrument, notice, or other document whatsoever to the Commissioner of Taxes or to the Commissioner of Stamp Duties shall, unless the context otherwise requires, be deemed to be references to the Commissioner of Inland Revenue.

20 (3) The person who at the commencement of this Act holds office as Commissioner of Taxes and Commissioner of Stamp Duties shall be deemed to have been appointed to be the Commissioner of Inland Revenue under this Act.

25 5. (1) There shall from time to time be appointed under the Public Service Act 1912 a Chief Deputy Commissioner of Inland Revenue, who shall, under the control of the Commissioner, perform such general official duties as he is called upon to perform under the Inland Revenue Acts or by the Commissioner.

Chief Deputy Commissioner of Inland Revenue.

30 (2) On the occurrence from any cause of a vacancy in the office of Commissioner (whether by reason of death, resignation, or otherwise), and in case of the absence from duty of the Commissioner (from whatever cause arising), and so long as any such vacancy or absence continues, the Chief Deputy Commissioner shall have and may exercise all the powers, duties, and functions of the Commissioner.

35 (3) The fact that the Chief Deputy Commissioner exercises any power, duty, or function of the Commissioner shall be conclusive evidence of his authority to do so.

(4) So far as regards the assessment and recovery of any tax or duty with which the person holding office as Commissioner may be chargeable under the Inland Revenue Acts, all references in the Inland Revenue Acts to the Commissioner shall be construed as references to the Chief Deputy Commissioner. 5

(5) All references in any enactment or in any deed, agreement, instrument, notice, or other document whatsoever to the Deputy Commissioner of Taxes shall, unless the context otherwise requires, be deemed to be references to the Chief Deputy Commissioner of Inland Revenue. 10

(6) The person who at the commencement of this Act holds office as Deputy Commissioner of Taxes shall be deemed to have been appointed to be the Chief Deputy Commissioner of Inland Revenue under this Act. 15

Deputy
Commissioners
of Inland
Revenue.
See Reprint
of Statutes,
Vol. VII, p. 522

6. (1) There shall from time to time be appointed under the Public Service Act 1912 as many Deputy Commissioners of Inland Revenue as may be found necessary for the administration of the Inland Revenue Acts. 20

(2) A Deputy Commissioner shall, under the control of the Commissioner, perform such general official duties as he is called upon to perform under any of the Inland Revenue Acts or by the Commissioner.

(3) On the occurrence from any cause of a vacancy in the office of Chief Deputy Commissioner (whether by reason of death, resignation, or otherwise), and in case of the absence from duty of the Chief Deputy Commissioner (from whatever cause arising), and so long as any such vacancy or absence continues, a Deputy Commissioner authorized in that behalf by the Commissioner shall have and may exercise all or any of the powers, duties, and functions of the Chief Deputy Commissioner. For the purposes of this subsection the powers, duties, and functions of the Chief Deputy Commissioner shall be deemed to include such of the powers, duties, and functions of the Commissioner as the Chief Deputy Commissioner may for the time being be authorized to exercise. 25 30 35

(4) The fact that a Deputy Commissioner exercises any power, duty, or function of the Commissioner or of the Chief Deputy Commissioner shall be conclusive evidence of his authority to do so. 40

(5) All references in any enactment or in any deed, agreement, instrument, notice, or other document whatsoever to the Deputy Commissioner of Stamp Duties or to the Second Deputy Commissioner of Taxes shall, unless the context otherwise requires, be deemed to be references to a Deputy Commissioner of Inland Revenue.

(6) The persons who at the commencement of this Act hold office as Deputy Commissioner of Stamp Duties and Second Deputy Commissioner of Taxes respectively shall be deemed to have been appointed to be Deputy Commissioners of Inland Revenue.

7. (1) There shall from time to time be appointed under the Public Service Act 1912 as many District Commissioners of Taxes as may be found necessary for the administration of the Inland Revenue Acts.

District
Commissioners
of Taxes.
See Reprint
of Statutes,
Vol. VII, p. 522

(2) A District Commissioner of Taxes shall, under the control of the Commissioner, perform such general official duties as he is called upon to perform under the Inland Revenue Acts or by the Commissioner.

(3) All references in any enactment or in any deed, agreement, instrument, notice, or other document whatsoever to a Superintendent appointed under section three of the Land and Income Tax Amendment Act 1944 shall, unless the context otherwise requires, be deemed to be references to a District Commissioner of Taxes.

1944, No. 28

(4) The persons who at the commencement of this Act hold office as Superintendents appointed under section three of the Land and Income Tax Amendment Act 1944 shall be deemed to have been appointed to be District Commissioners of Taxes.

8. (1) There shall from time to time be appointed under the Public Service Act 1912 as many District Commissioners of Stamp Duties as may be found necessary for the administration of the Inland Revenue Acts.

District
Commissioners
of Stamp
Duties.

(2) A District Commissioner of Stamp Duties shall, under the control of the Commissioner, perform such general official duties as he is called upon to perform under the Inland Revenue Acts or by the Commissioner.

(3) All references in any enactment or in any deed, agreement, instrument, notice, or other document whatsoever to an Assistant Commissioner of Stamp Duties shall, unless the context otherwise requires, be deemed to be references to a District Commissioner of Stamp Duties.

(4) The persons who at the commencement of this Act hold office as Assistant Commissioners of Stamp Duties shall be deemed to have been appointed to be District Commissioners of Stamp Duties.

Appointment
of other officers.
See Reprint
of Statutes,
Vol. VII, p. 522

9. There shall from time to time be appointed under the Public Service Act 1912 such assessors, clerks, receivers, and other officers and employees as may be found necessary for the purpose of carrying out the provisions of the Inland Revenue Acts. 5

Delegation of
powers by
Commissioner.
1944, No. 28,
s. 3 (3)-(8)

10. (1) With the approval of the Minister, the Commissioner may from time to time, either generally or particularly, by writing under his hand delegate to any District Commissioner of Taxes or District Commissioner of Stamp Duties all or any of the powers of the Commissioner, except this power of delegation. 10 15

(2) Subject to any general or special directions given or conditions imposed from time to time by the Commissioner, a District Commissioner of Taxes or District Commissioner of Stamp Duties to whom any powers are delegated under this section may exercise those powers in the same manner and with the same effect as if they had been conferred on him directly by this section and not by delegation. 20

(3) Every person purporting to act pursuant to any delegation under this section shall, in the absence of proof to the contrary, be presumed to be acting in accordance with the terms of the delegation. 25

(4) Any delegation under this section may be made to a specified person or specified persons holding the office of District Commissioner of Taxes or District Commissioner of Stamp Duties, or to all persons from time to time holding those offices or either of them, or to any class or classes of such persons. 30

(5) Unless and until any delegation under this section is revoked, it shall continue in force according to its tenor. In the event of the Commissioner by whom any such delegation is made ceasing to hold office it shall continue to have effect as if made by the person for the time being holding office as Commissioner, and in the event of any District Commissioner of Taxes or District Commissioner of Stamp Duties to whom any such delegation has been made ceasing to hold office it shall continue to have effect as if made to the person 35 40

for the time being holding the office of that District Commissioner or for the time being exercising the functions of that office.

(6) Every delegation under this section shall be 5 revocable at will, and no such delegation shall prevent the exercise of any power by the Commissioner.

11. (1) There shall be an official seal of the Inland Revenue Department, which shall be in the custody of the Commissioner. Official seal.
1923, No. 26,
s. 8

10 (2) There shall also be an official seal, to be approved by the Commissioner, in the custody of each District Commissioner of Stamp Duties.

12. (1) Every officer of the Department—

15 (a) Shall maintain and aid in maintaining the secrecy of all matters relating to the Inland Revenue Acts which come to his knowledge, and shall not communicate any such matters to any person, except for the purpose of carrying into effect the Inland Revenue Acts or any other enactment imposing taxes or duties payable to the Crown; and also Officers to
maintain
secrecy.
1923, No. 21,
s. 6

20 (b) Shall, before he begins to perform any official duty under the Inland Revenue Acts, take and subscribe an oath of fidelity and secrecy to maintain secrecy in conformity with this section, which oath may be administered by the Commissioner, or the Chief Deputy Commissioner, or a Deputy Commissioner, or a District Commissioner of Taxes, or a District Commissioner of Stamp Duties, or any Justice.

25 (2) Without limiting the generality of paragraph (a) of subsection *one* of this section, it is hereby declared that no officer of the Department shall be required to 30 produce in any Court any book or document or to divulge or communicate to any Court any matter or thing coming under his notice in the performance of his duties as an officer of the Department, except when it is necessary to do so for the purpose of carrying into 35 effect any provision of the Inland Revenue Acts or any other enactment imposing taxes or duties payable to the Crown.

40 (3) Where the application of a provision of any of the Inland Revenue Acts affecting the incidence of tax 45 or duty is expressed to be conditional on the existence

of a reciprocal law or concession in any country or territory outside New Zealand, or where pursuant to a provision of any of the Inland Revenue Acts a reciprocal arrangement has been made with the Government of any country or territory outside New Zealand affecting the incidence of tax or duty, the obligation as to secrecy imposed by this section shall not prevent the Commissioner or any authorized officer of the Department from disclosing to any authorized officer of the Government of any such country or territory such information as is required by that Government to give effect to the reciprocal law or concession or to the reciprocal arrangement. 5 10

(4) Every person who wilfully acts in contravention of the provisions of this section or in contravention of the true intent of any such oath shall be liable on summary conviction before a Magistrate to imprisonment for a term not exceeding six months or to a fine not exceeding one hundred pounds. 15

Commissioner
to have power
to inspect books
and documents.

1921, No. 21,
s. 65;
1923, No. 21,
s. 162;
1923, No. 26,
s. 66;
1948, No. 35,
s. 20 (4)

13. (1) Notwithstanding anything to the contrary in any other Act, the Commissioner or any officer of the Department authorized by him in that behalf shall at all times have full and free access to all lands, buildings, and places, and all books and documents, whether in the custody or under the control of a public officer or a body corporate or any other person whatsoever, for the purpose of inspecting any books and documents which the Commissioner or officer considers necessary or relevant for the purpose of collecting any tax or duty under any of the Inland Revenue Acts, or considers likely to provide any information otherwise required for the purposes of any of those Acts, and may, without fee or reward, make extracts from or copies of any such books or documents. 20 25 30

(2) The Commissioner or any officer of the Department authorized by him in that behalf may for the purposes of any investigation under this section require the owner or manager of any property or business which is being investigated, or any other person employed in connection with the property or business, to give him all reasonable assistance in the investigation and to answer all proper questions relating to any such investigation either orally or, if the Commissioner or officer so requires, in writing, or by statutory declaration, and for that 35 40

purpose may require the owner or manager or, in the case of a company, any officer of the company to attend at the premises with him.

14. (1) Every person (including any officer employed
 5 in or in connection with any Department of the Govern-
 ment or by any public authority, and any other public
 officer) shall, if required by the Commissioner or by any
 officer of the Department authorized by him in that
 behalf, furnish in writing any information and produce
 10 any books and documents which the Commissioner or
 officer considers necessary or relevant for any purpose
 relating to the administration or enforcement of any of
 the Inland Revenue Acts, and which may be in the
 knowledge, possession, or control of that person.

Information to
 be furnished
 on request of
 Commissioner.
 1921, No. 21,
 s. 64 (3), (4);
 1923, No. 21,
 s. 163;
 1923, No. 26,
 s. 66;
 1943, No. 35,
 s. 20 (3);
 1943, No. 78,
 s. 12

- 15 (2) Without limiting the foregoing provisions of this
 section, it is hereby declared that the information in
 writing which may be required under this section shall
 include lists of shareholders of companies, with the
 amount of capital contributed by and dividends paid to
 20 each shareholder, copies of balance sheets and of profit
 and loss accounts and other accounts, and statements of
 assets and liabilities.

- (3) The Commissioner or any officer of the Depart-
 ment authorized by him in that behalf may require that
 25 any written information or particulars furnished under
 this section shall be verified by statutory declaration or
 otherwise.

15. (1) In any case in which the Commissioner deems
 it necessary to hold an inquiry for the purpose of
 30 obtaining any information with respect to the liability
 of any person for any tax or duty under any of the
 Inland Revenue Acts or any other information required
 for the purposes of the administration or enforcement of
 any of those Acts, he may apply in writing to a
 35 Magistrate to hold an inquiry under this section.

Inquiry before
 a Magistrate.
 1921, No. 21,
 s. 63;
 1943, No. 35,
 s. 20 (1)

- (2) For the purposes of any such inquiry the
 Magistrate may summon before him, and examine on
 oath touching any matter which is relevant to the subject
 matter of the inquiry, all persons whom the Commissioner
 40 or any other person interested requires to be so called
 and examined.

(3) The Magistrate shall have all such jurisdiction and authority touching the summoning and examination of any such person as he would have in respect of a witness in a civil action within his ordinary jurisdiction; and the person so summoned and examined shall, subject to the Inland Revenue Acts, have all such rights and be subject to all such liabilities as he would have and be subject to if he were such a witness as aforesaid. 5

(4) The Commissioner and every person who is interested in the subject matter of the inquiry may be represented by barrister or solicitor, who may examine, cross-examine, and re-examine, in accordance with the ordinary practice, any person so summoned: 10

Provided that every person so summoned may be cross-examined by the Commissioner or by the Commissioner's barrister or solicitor. 15

(5) Every examination under this section shall take place in chambers.

(6) The statement of every person so examined shall be taken down in writing, and signed by him in the presence of the Magistrate, and delivered to the Commissioner, and shall not form part of the records of the Court. 20

(7) No person summoned or examined under this section shall be excused from answering any question on the ground that the answer may incriminate him or render him liable to any penalty or forfeiture. 25

(8) No statement made by any such person in answer to any question put to him shall in criminal proceedings be admissible in evidence against him, except upon a charge of perjury against him in respect of his testimony upon that examination. 30

(9) A person summoned under this section may receive out of moneys appropriated by Parliament for the purpose such sum on account of travelling expenses and loss of time as the Magistrate thinks reasonable and orders accordingly. 35

*Inquiry by
Commissioner.
1921, No. 21,
s. 64 (1), (2);
1923, No. 21,
s. 161;
1923, No. 26,
s. 67;
1948, No. 35,
s. 20 (2)*

16. (1) The Commissioner may, for the purpose of obtaining any information with respect to the liability of any person for any tax or duty under any of the Inland Revenue Acts or any other information required for the purposes of the administration or enforcement of any of those Acts, by notice in writing, require any person to attend and give evidence before him or before any 40

officer of the Department authorized by him in that behalf, and to produce all books and documents in the custody or under the control of that person which contain or which the Commissioner or the authorized officer
5 considers likely to contain any such information.

(2) The Commissioner may require any such evidence to be given on oath and either orally or in writing, and for that purpose he or the officer authorized as aforesaid may administer an oath.

10 (3) If any person required to give evidence under this section refuses or wilfully neglects to appear before the Commissioner or authorized officer or to take an oath as witness before the Commissioner or authorized officer, or if any person being sworn as a witness at any such
15 inquiry refuses or wilfully neglects to answer any question put to him touching the subject matter of the inquiry, or to produce to the Commissioner or authorized officer any such document as aforesaid, that person shall be liable on summary conviction to a fine not exceeding
20 one hundred pounds.

(4) If any person wilfully gives false evidence at any inquiry under this section he shall be guilty of perjury within the meaning of the Crimes Act 1908.

25 (5) A person required to attend before the Commissioner or an authorized officer may receive out of moneys appropriated by Parliament for the purpose such sum on account of travelling expenses and loss of time as the Commissioner thinks reasonable and orders accordingly.

See Reprint
of Statutes.
Vol. II. p. 221

30 17. (1) The Commissioner shall, as soon as practicable after the close of each financial year, furnish to the Minister a report on the administration of the Inland Revenue Acts during the financial year.

Annual report

35 (2) Every such report shall be laid before Parliament within twenty-eight days after it has been received by the Minister if Parliament is then in session, and, if not, shall be laid before Parliament within twenty-eight days after the date of the commencement of the next ensuing session.

40 18. (1) Every person commits an offence against this Act who—

Offences.

45 (a) Acts in contravention of or, without lawful justification or excuse, fails to comply in any respect with any provision of this Act or any requirement imposed under this Act:

- (b) Wilfully deceives or attempts to deceive the Commissioner or any officer of the Department in the exercise of any powers or functions under this Act:
- (c) With intent to deceive makes any false or misleading statement or any material omission in any information given to the Commissioner or any officer of the Department for the purposes of this Act: 5
- (d) Resists, obstructs, or deceives any person who is exercising or attempting to exercise any power or function under this Act. 10

(2) Every person who commits an offence against this Act for which no other penalty is prescribed shall be liable on summary conviction to a fine of fifty pounds. 15

Regulations.
1923, No. 26.
s. 9

19. (1) The Governor-General may from time to time, by Order in Council, make regulations for the due administration of the Inland Revenue Acts and for the conduct of all persons concerned in the administration thereof and generally for carrying the Inland Revenue Acts into effect. 20

(2) Regulations under this section may prescribe fines for offences against the regulations, not exceeding fifty pounds in any case.

Consequential
amendments.

20. (1) The enactments specified in the *Second* Schedule to this Act are hereby amended in the manner indicated in that Schedule. 25

(2) All references in any enactment or in any deed, agreement, instrument, notice, or other document whatsoever to the Minister of Stamp Duties shall, unless the context otherwise requires, be deemed to be references to the Minister of Finance. 30

Schedules.

SCHEDULES

Section 2

FIRST SCHEDULE

INLAND REVENUE ACTS

The Inland Revenue Department Act 1952.
 The Land and Income Tax Act 1923.
 The Social Security Act 1938: Part IV.
 The Stamp Duties Act 1923.
 The Death Duties Act 1921.
 The Amusement Tax Act 1952.
 The Finance Act 1930: Part V.

Section 2(i)

SECOND SCHEDULE

CONSEQUENTIAL AMENDMENTS

Title of Act.	Nature of Amendment.
1921, No. 21— The Death Duties Act 1921 (Reprint of Statutes, Vol. VII, p. 354)	By repealing the definition of the term " Commissioner " in section 2, and substituting the following definition:— " " Commissioner " means the Commissioner of Inland Revenue appointed under the Inland Revenue Department Act 1952; and, save in excepted cases, includes a District Commissioner of Stamp Duties under that Act: ". By repealing sections 63, 64, and 65.
1923, No. 21— The Land and Income Tax Act 1923 (Reprint of Statutes, Vol. VII, p. 271)	By inserting in section 2, after the definition of the term " business ", the following definition:— " " Commissioner " means the Commissioner of Inland Revenue as defined in the Inland Revenue Department Act 1952; and " District Commissioner " means a District Commissioner of Taxes as defined in that Act: ". By repealing sections 3, 4, 5, 6, 161, 162, and 163 (as substituted by section 12 of the Finance Act (No. 2) 1948).
1923, No. 26— The Stamp Duties Act 1923 (Reprint of Statutes, Vol. VII, p. 402)	By repealing the definition of the term " Commissioner " in section 2, and substituting the following definition:— " " Commissioner " means the Commissioner of Inland Revenue as defined in the Inland Revenue Department Act 1952; and " District Commissioner " means a District Commissioner of Stamp Duties as defined in that Act: ". By repealing sections 3, 4, 5, 6, 7, 8, 9, 66, and 67.

SECOND SCHEDULE—continued
CONSEQUENTIAL AMENDMENTS—continued

Title of Act.	Nature of Amendment.
1930, No. 6— The Finance Act 1930 (Reprint of Statutes, Vol. I, p. 819)	By omitting from subsection (1) of section 47 and from subsections (1) and (3) of section 49 the words “ Commissioner of Taxes ”, and substituting in each case the words “ Commissioner of Inland Revenue ”.
1938, No. 7— The Social Security Act 1938	By omitting from subsection (2) of section 109 the words “ Commissioner and Deputy Commissioner of Taxes and all other officers appointed for the purposes of the Land and Income Tax Act 1923 ”, and substituting the words “ Commissioner of Inland Revenue and all other officers of the Inland Revenue Department ”. By omitting from subsection (3) of section 109 and from subsection (2) of section 127 the words “ Commissioner of Taxes ”, and substituting in each case the words “ Commissioner of Inland Revenue ”. By inserting in subsection (1) of section 141, after the words “ any Part of this Act ”, the words “ (except Part IV) ”.
1944, No. 28— The Land and Income Tax Amendment Act 1944	By repealing sections 2 and 3.
1948, No. 35— The Finance Act 1948	By repealing section 20.
1948, No. 78— The Finance Act (No. 2) 1948	By repealing section 12.
1952, No. 10— The Amusement Tax Act 1952	By repealing the definition of the term “ Commissioner ” in section 2, and substituting the following definition:— “ ‘ Commissioner ’ means the Commissioner of Inland Revenue as defined in the Inland Revenue Department Act 1952: ”.