

Supplementary Order Paper

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HOUSE OF REPRESENTATIVES

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Friday, the 24th Day of November 1961

INLAND REVENUE DEPARTMENT AMENDMENT BILL

*Proposed Amendments*

Hon. Mr LAKE, in Committee, to move the following amendments:

*Clause 2, subclause (1):* To insert in the proposed new *section 16B*, after *subsection (14)* on page 8, the following subsection:

“(14A) For the purposes of this section, where it appears to the Court that any record or any copy of any record is part of the records kept or held in relation to any business, the Court may infer that the record or copy and entries in the record or copy were made in the regular course of business by a person in carrying on that business.

*Clause 2, subclause (2):* To omit from *paragraph (b)* the words “any Inland Revenue Act” in lines 18 and 19 on page 9, and substitute the words “the Land and Income Tax Act 1954”.

To omit from *paragraph (c)* the words “any Inland Revenue Act” in line 22 on page 9, and substitute the words “the Land and Income Tax Act 1954”.

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EXPLANATORY NOTE

*Clause 2, subclause (1):* *Subsection (1)* of the proposed new *section 16B* (as substituted by the Statutes Revision Committee) provides for the admissibility in evidence of records, copies of records, and entries in records, made in the regular course of business by a person in carrying on any business. It will therefore be necessary to prove, by evidence admissible at common law, that a record or copy or entry proposed to be tendered in evidence was in fact so made in the regular course of business. Such evidence is likely to be unobtainable in many cases, and in those cases the proposed new *section 16B* will be ineffective to do what it is intended to do.

This amendment enables the Court to infer that any record, or copy of or entry in any record or in any copy, appearing to it to be part of the records kept or held in relation to any business was made in the regular course of business by a person in carrying on that business.

*Clause 2, subclause (2):* These amendments are consequential on the provisions of the new *section 16B* (as substituted by the Statutes Revision Committee), which is now limited to offences against the Land and Income Tax Act 1954.

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