LAW RES



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## **Supplementary Order Paper**

## Thursday, 17 November 1994

TAX ADMINISTRATION BILL

Proposed Motion to Divide the Bill into 2 Bills

Hon. WYATT CREECH, in Committee, to move the following motion:

That the Title, enacting words, *clause 1, Parts I* to *XIV*, and the *Schedule* be a separate Bill.

That *Part XV* be a separate Bill, and that for *clause 230* there be substituted the following Title, enacting words, and clause:

An Act to amend the Inland Revenue Department Act 1974

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

1. Short title and commencement—(1) This Act may be cited as the Inland Revenue Department Amendment Act (No. 2) 1994, and shall be read together with and deemed part of the Inland Revenue Department Act 1974 (hereinafter referred to as the principal Act).

(2) This Act shall come into force on the 1st day of April 1995.

## **EXPLANATION**

The Tax Administration Bill is one of the 3 Bills that give effect to a reorganisation and consolidation of the provisions of the Income Tax Act 1976 and the Inland Revenue Department Act 1974.

This Supplementary Order Paper splits off *Part XV* of the Bill, which contains the only provisions of the 3 reorganising Bills that make substantive amendments to existing law, to form a separate Inland Revenue Department Amendment Bill (No. 2).

Parts I to XIV and the Schedule remain as the Tax Administration Bill 1994.