



HOUSE OF REPRESENTATIVES

Supplementary Order Paper

Tuesday, 16 July 1996

TAXPAYER COMPLIANCE, PENALTIES, AND DISPUTES RESOLUTION BILL

Proposed Motion to Divide Bill into 11 Bills

Hon. PETER DUNNE, in Committee, to move the following motion:

That *Part I* be a separate Bill, and that for *clause 2* there be substituted the following Title, enacting words, and clause:

An Act to amend the Tax Administration Act 1994 in relation to—

- (a) Compliance standards expected of taxpayers; and
- (b) The imposition of penalties and interest where such standards are not met; and
- (c) Procedures for the resolution of disputes between taxpayers and the Commissioner

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

1. Short Title—This Act may be cited as the Tax Administration Amendment Act 1996, and shall be read together with and deemed part of the Tax Administration Act 1994 (in this Act referred to as the principal Act).

That *Part II* be a separate Bill, and that for *clause 67* there be substituted the following Title, enacting words, and clause:

An Act to amend the Taxation Review Authorities Act 1994

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

1. Short Title and application—(1) This Act may be cited as the Taxation Review Authorities Amendment Act 1996, and shall be read together with and deemed part of the Taxation Review Authorities Act 1994 (in this Act referred to as the principal Act).

(2) This Act applies on and after 1 October 1996.

That *Part III* be a separate Bill, and that for *clause 83* there be substituted the following Title, enacting words, and clause:

An Act to amend the Income Tax Act 1994

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

1. Short Title, application, and commencement—

(1) This Act may be cited as the Income Tax Act 1994 Amendment Act 1996, and shall be read together with and deemed part of the Income Tax Act 1994 (in this Act referred to as the principal Act).

(2) Except as provided in subsections (3) and (4), and subject to section 93, the provisions of this Act shall apply with respect to tax obligations, liabilities, and rights that are to be performed under or arise in respect of the 1997-98 income year and subsequent years.

(3) Except as provided in subsection (4), sections 84, 88, 89 (1), 89 (3), 91, 92, 95, and 113 come into force on 1 October 1996.

(4) Where—

(a) A provision of this Act amends, inserts, or repeals a provision (“the relevant provision”) of the principal Act; and

(b) The relevant provision is referred to in, or necessary for the purposes of, another provision (“the other provision”) of the principal Act; and

(c) The other provision—

(i) Is amended, inserted, or repealed by this Act; and

(ii) Has an application date that is not the same as the general application date for the relevant provision,—

the relevant provision shall, for all purposes in regard to the other provision, have the same application date as the other provision.

That *Part IV* be a separate Bill, and that for *clause 131* there be substituted the following Title, enacting words, and clause:

An Act to amend the Goods and Services Tax Act 1985

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

1. Short Title, application, and commencement—

(1) This Act may be cited as the Goods and Services Tax Amendment Act 1996, and shall be read together with and deemed part of the Goods and Services Tax Act 1985 (in this Act referred to as the principal Act).

(2) Except as provided in subsections (3) and (4), the provisions of this Act shall apply with respect to tax obligations, liabilities and rights that are to be performed under or arise in relation to supplies made in respect of taxable periods commencing on or after the 1st day of April 1997.

(3) Except as provided in subsection (4), sections 132 (2), 133 (1) and (3), 135 (1) (a), (b), and (d), 136, 137, 138, and 147 come into force on the 1st day of October 1996.

(4) Where—

(a) A provision of this Act amends, inserts, or repeals a provision (“the relevant provision”) of the principal Act; and

(b) The relevant provision is referred to in, or necessary for the purposes of, another provision (“the other provision”) of the principal Act; and

(c) The other provision—

(i) Is amended, inserted, or repealed by this Act; and

(ii) Has an application date that is not the same as the general application date for the relevant provision,—

the relevant provision shall, for all purposes in regard to the other provision, have the same application date as the other provision.

That *Part V* be a separate Bill, and that for *clause 150* there be substituted the following Title, enacting words, and clause:

An Act to amend the Stamp and Cheque Duties Act 1971
BE IT ENACTED by the Parliament of New Zealand as follows:

1. Short Title, application, and commencement—

(1) This Act may be cited as the Stamp and Cheque Duties Amendment Act 1996, and shall be read together with and deemed part of the Stamp and Cheque Duties Act 1971 (in this Act referred to as the principal Act).

(2) Except as provided in subsections (3) and (4), the provisions of this Act shall apply with respect to tax obligations, liabilities, and rights that are to be performed under or arise in respect of—

- (a) Every instrument of conveyance executed; and
- (b) Every bill of exchange made, drawn, or prepaid under section 81 or section 82 or section 83 of the principal Act; and

(c) Every liable transaction entered into,—
on or after the 1st day of April 1997.

(3) Except as provided in subsection (4), sections 155, 162, and 163 come into force on the 1st day of October 1996.

(4) Where—

- (a) A provision of this Act amends, inserts, or repeals a provision (“the relevant provision”) of the principal Act; and
- (b) The relevant provision is referred to in, or necessary for the purposes of, another provision (“the other provision”) of the principal Act; and
- (c) The other provision—
 - (i) Is amended, inserted, or repealed by this Act; and
 - (ii) Has an application date that is not the same as the general application date for the relevant provision,—

the relevant provision shall, for all purposes in regard to the other provision, have the same application date as the other provision.

That *Part VI* be a separate Bill, and that for *clause 174* there be substituted the following Title, enacting words, and clause:

An Act to amend the Gaming Duties Act 1971
BE IT ENACTED by the Parliament of New Zealand as follows:

1. Short Title, application, and commencement—

(1) This Act may be cited as the Gaming Duties Amendment Act 1996, and shall be read together with and deemed part of the Gaming Duties Act 1971 (in this Act referred to as the principal Act).

(2) Except as provided in subsections (3) and (4), and subject to sections 176 and 177, the provisions of this Act shall apply with

respect to tax obligations, liabilities, and rights that are to be performed under or arise in respect of all races run, all lotteries drawn, all dutiable games played by means of a gaming machine, and all casino wins arising, on or after the 1st day of April 1997.

(3) Except as provided in subsection (4), sections 180, 181, 182, and 183 come into force on the 1st day of October 1996.

(4) Where—

- (a) A provision of this Act amends, inserts, or repeals a provision (“the relevant provision”) of the principal Act; and
- (b) The relevant provision is referred to in, or necessary for the purposes of, another provision (“the other provision”) of the principal Act; and
- (c) The other provision—
 - (i) Is amended, inserted, or repealed by this Act; and
 - (ii) Has an application date that is not the same as the general application date for the relevant provision,—

the relevant provision shall, for all purposes in regard to the other provision, have the same application date as the other provision.

That *Part VII* be a separate Bill, and that for *clause 190* there be substituted the following Title, enacting words, and clause:

An Act to amend the Estate and Gift Duties Act 1968

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

1. Short Title, application, and commencement—

(1) This Act may be cited as the Estate and Gift Duties Amendment Act 1996, and shall be read together with and deemed part of the Estate and Gift Duties Act 1968 (in this Act referred to as the principal Act).

(2) Except as provided in subsections (3) and (4), and subject to section 195, the provisions of this Act shall apply with respect to tax obligations, liabilities, and rights that are to be performed under or arise with respect to all dutiable gifts made on or after the 1st day of April 1997.

(3) Except as provided in subsection (4), sections 192, 197, and 198 come into force on the 1st day of October 1996.

(4) Where—

- (a) A provision of this Act amends, inserts, or repeals a provision (“the relevant provision”) of the principal Act; and
- (b) The relevant provision is referred to in, or necessary for the purposes of, another provision (“the other provision”) of the principal Act; and
- (c) The other provision—
 - (i) Is amended, inserted, or repealed by this Act; and
 - (ii) Has an application date that is not the same as the general application date for the relevant provision,—

the relevant provision shall, for all purposes in regard to the other provision, have the same application date as the other provision.

That *Part VIII* be a separate Bill, and that for *clause 201* there be substituted the following Title, enacting words, and clause:

An Act to amend the Student Loan Scheme Act 1992

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

1. **Short Title**—This Act may be cited as the Student Loan Scheme Amendment Act 1996, and shall be read together with and deemed part of the Student Loan Scheme Act 1992 (in this Act referred to as the principal Act).

That *Part IX* be a separate Bill, and that for *clause 224* there be substituted the following Title, enacting words, and clause:

An Act to amend the Accident Rehabilitation and Compensation Insurance Act 1992

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

1. **Short Title and application**—(1) This Act may be cited as the Accident Rehabilitation and Compensation Insurance Amendment Act 1996, and shall be read together with and deemed part of the Accident Rehabilitation and Compensation Insurance Act 1992 (in this Act referred to as the principal Act).

(2) Except as provided in sections 229 and 231 of this Act, this Act applies with respect to obligations, liabilities, and rights in relation to earnings in respect of the 1997-98 income year and subsequent years.

That *Part X* be a separate Bill, and that for *clause 232* there be substituted the following Title, enacting words, and clause:

An Act to amend the Child Support Act 1991

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

1. **Short Title and application**—(1) This Act may be cited as the Child Support Amendment Act 1996, and shall be read together with and deemed part of the Child Support Act 1991 (in this Act referred to as the principal Act).

(2) This Act shall apply with respect to obligations, liabilities, and rights in respect of the 1997-98 income year and subsequent years.

That *Part XI* be a separate Bill, and that for *clause 244* there be substituted the following Title, enacting words, and clause:

An Act to amend the Summary Proceedings Act 1957

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

1. **Short Title**—This Act may be cited as the Summary Proceedings Amendment Act 1996, and shall be read together with and deemed part of the Summary Proceedings Act 1957 (in this Act referred to as the principal Act).

EXPLANATORY NOTE

This Supplementary Order Paper divides the Taxpayer Compliance, Penalties, and Disputes Resolution Bill into 11 separate Bills.