

Regulations under the Land and Income Tax Act, 1923.

JELLICOE, Governor-General.

ORDER IN COUNCIL.

At the Government House at Wellington, this 14th day of November, 1923.

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

IN pursuance and exercise of the powers conferred upon him by section one hundred and seventy-two of the Land and Income Tax Act, 1923 (hereinafter referred to as "the said Act"), His Excellency the Governor-General of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby make the following regulations for the purposes of the said Act.

REGULATIONS.

ADMINISTRATION.

1. THE oath of fidelity and secrecy to be taken and subscribed pursuant to section 6 of the said Act by persons appointed or employed under that Act shall be in the form No. 1 in the Schedule hereto.

2. The office of Receiver of Land-tax and Income-tax shall be open daily to the public for the transaction of business from 9.30 a.m. to 12.30 p.m., and 1.30 p.m. to 3.30 p.m., except on public holidays and on Saturdays. On Saturdays the office shall be open from 9.30 a.m. to 11.30 a.m.

RETURNS OF LAND AND INCOME.

3. The return required by section 7 of the said Act to be furnished in each year by persons chargeable with land-tax shall be in the form No. 2 in the Schedule hereto, or to the effect thereof.

4. (1.) The return required by section 8 of the said Act to be furnished in each year by persons chargeable with income-tax shall be in the form No. 3 in the Schedule hereto, or to the effect thereof.

(2.) In conjunction with such return, or in lieu of such return (as the Commissioner may in any case require), every taxpayer shall furnish to the Commissioner such details in relation to his income as may be required by the Commissioner. Such details shall be furnished in the form of such one or more of the Schedules to the said form No. 3 as may be appropriate to the particular case.

(3.) The return made in pursuance of subsection (2) of section 8 shall be made within two months of the date of the annual balance.

5. Annual returns of land shall be made under section 9 of the said Act by all owners of land of an unimproved value exceeding £500 as assessed under the Valuation of Land Act, 1908, whether such owners are taxpayers or not, and shall be in the form No. 2 in the Schedule hereto, or to the effect thereof.

6. Annual returns of income shall be made under section 9 of the said Act by all companies and persons in business, whether for the whole or part of the income year, and also by all persons in receipt of income from salary, wages, interest, rent, annuity, or other annual payment, where such income exceeds £250 per annum, whether taxpayers or not, and shall be in the form No. 3 in the Schedule hereto, or to the effect thereof.

7. Every return of land or of income as aforesaid shall be supported by a declaration in such form as the Commissioner may require.

8. The notice to be given by the Commissioner, pursuant to section 10 of the said Act, of the date or dates on which returns of land and income are required to be made shall be in the form No. 4 or the form No. 5 in the Schedule hereto, as the case may be, and shall be published in the *Gazette* not less than fourteen days before the date or before any date on which any such return is required to be furnished.

9. All returns of land or income required by the said Act or these regulations to be furnished to the Commissioner shall be furnished either by posting the same to the Commissioner or by delivering the same at his office in the Government Buildings at Wellington.

10. (1.) To every return of income made by or on behalf of a company there shall be attached a copy of the balance-sheet and of the profit and loss account issued or prepared for issue to the shareholders of the company last prior to the date of the return.

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(2.) To every such return made by a company there shall be added a declaration that the copy of the balance-sheet and of the profit and loss account attached to the return is a true copy of the balance-sheet and of the profit and loss account issued to the shareholders or prepared for issue last prior to the date of the return.

11. (1.) Every person who furnishes a return pursuant to the said Act or these regulations shall state thereon his postal address, and shall, within one month of any change in his postal address, give to the Commissioner notice in writing of such change and of his new postal address.

(2.) The posting of any notice addressed to a person at the last address given by him pursuant to this regulation shall be sufficient service of such notice on him for the purposes of the said Act and these regulations.

ASSESSMENTS.

12. (1.) The Commissioner shall make assessments for land-tax and income-tax, and shall give notice of every such assessment to the taxpayer in the forms Nos. 6 and 7 in the Schedule hereto.

(2.) Objections to assessments of land-tax or of income-tax may be made in the form No. 8 or the form No. 9 in the Schedule hereto, as the case may be.

APPEALS FROM ASSESSMENTS.

13. In the following regulations the term "appeal" means a proceeding in a Magistrate's Court under Part III of the said Act for the determination of an objection made under that Act to an assessment of land-tax or income-tax, and the term "appellant" means the person by whom such objection has been made.

14. Every appeal shall be instituted in such Magistrate's Court as the Commissioner selects, having due regard to the convenience of the appellant.

15. The parties to the appeal shall be the appellant and the Commissioner as respondent.

16. (1.) For the purpose of every appeal the Commissioner shall state and sign a case setting forth the facts as alleged by him, the nature of the assessment made by him, the ground of objection thereto, and the question for the determination of the Court.

(2.) The case so stated and signed shall be filed by the Commissioner in the Magistrate's Court so selected by him, and the filing of the case shall be deemed to be institution of the appeal.

(3.) A copy of the case so filed shall be sent by the Commissioner to the appellant, either through the post-office or otherwise.

17. Within fourteen days after the filing of the case by the Commissioner, or within such further time as the Commissioner may allow, the appellant may, if he thinks fit, file an answer to the case. Such answer shall set forth the facts as alleged by the appellant and the grounds of his appeal.

18. The case as stated and filed by the Commissioner shall not be conclusive as to the matters set forth therein, either against the appellant or the Commissioner, except so far as agreed to in writing by or on behalf of the Commissioner and the appellant.

19. After the filing of the case by the Commissioner a Magistrate or the Clerk of the Court in which the case is filed shall, on the application of the Commissioner or of the appellant, appoint a time and place for the hearing of the appeal, such time not being earlier (save with the consent of the Commissioner and the appellant) than twenty-one days after the date of the filing of the case.

20. Reasonable notice by post or otherwise of the time and place so appointed shall be given by the person on whose application such appointment has been made to the other party to the appeal.

21. At the time and place so appointed a Magistrate, or, in the absence of a Magistrate, the Clerk of the Court, may adjourn the hearing to any other time or place, and so from time to time.

22. If either party fails to appear at the hearing, the Court shall in its discretion either adjourn the hearing or determine the appeal in the same manner as if both parties were present.

23. The procedure at the hearing of the appeal shall be the same, with all necessary modifications, as if the appeal was an action in which the appellant was the plaintiff and the Commissioner was the defendant.

GENERAL.

24. Every applicant for special exemption pursuant to section 50 of the said Act shall, in support of such application, furnish to the Commissioner the information indicated on the form No. 10 in the Schedule hereto, and such further information as the Commissioner may require.