

Reprint
as at 29 October 2019



Taxation Review Authorities Regulations 1998 (SR 1998/460)

Michael Hardie Boys, Governor-General

Order in Council

At Wellington this 18th day of December 1998

Present:

The Right Hon Jenny Shipley presiding in Council

Pursuant to section 30 of the Taxation Review Authorities Act 1994, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, makes the following regulations.

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Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.
Note 4 at the end of this reprint provides a list of the amendments incorporated.

These regulations are administered by the Inland Revenue Department.

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Regulations

1 Title and commencement

- (1) These regulations may be cited as the Taxation Review Authorities Regulations 1998.
- (2) These regulations come into force on the 28th day after the date of their notification in the *Gazette*.

Part 1

Preliminary

2 Interpretation

In these regulations, unless the context otherwise requires,—

appeal means a proceeding before an Authority under the Inland Revenue Department Act 1974 for the determination of an objection to an assessment of tax or duty or to a decision or determination of the Commissioner of Inland Revenue

Authority means a Taxation Review Authority

challenge means proceedings brought under Part 8A of the Tax Administration Act 1994 challenging a disputable decision

Commissioner means the Commissioner of Inland Revenue appointed or deemed to have been appointed under the Tax Administration Act 1994; and includes any person for the time being authorised to exercise or perform any of the powers, duties, or functions of the Commissioner

Commissioner's statement of position means the statement of position that the Commissioner issues under section 89M of the Tax Administration Act 1994 pursuant to a disclosure notice; and includes any additional information the Commissioner provides in respect of the statement under section 89M of the Tax Administration Act 1994 pursuant to a disclosure notice; and includes

any additional information the Commissioner provides in respect of the statement under section 89M(8) or section 89M(11) of that Act

disclosure notice means a disclosure notice issued by the Commissioner to a disputant under section 89M of the Tax Administration Act 1994

disputable decision has the meaning given to it by section 3 of the Tax Administration Act 1994

disputant means a person—

- (a) who may issue a notice of proposed adjustment to the Commissioner; or
- (b) to whom the Commissioner issues a notice of proposed adjustment or an assessment; or
- (c) who may challenge a disputable decision—

under a tax law

disputant's statement of position means the statement of position that a disputant provides under section 89M(6) of the Tax Administration Act 1994 in response to a disclosure notice; and includes any additional information the disputant provides in respect of the statement under section 89M(11)

Inland Revenue Acts means the Acts specified in the Schedule of the Tax Administration Act 1994; and includes any Acts (whether repealed or not) that, before the commencement of that Act, were specified in Schedule 1 of the Inland Revenue Department Act 1974

interlocutory application means an application to the Authority in any challenge or objection for an order relating to a matter of procedure; and includes an application for a rehearing under section 20(2) of the Taxation Review Authorities Act 1994 and an application to review an order made, or a direction given, on any interlocutory application

notice of proposed adjustment means a notice of proposed adjustment issued by the Commissioner under section 89B of the Tax Administration Act 1994 or by the disputant under section 89D of that Act

objector means the person by whom any objection to an assessment of tax or duty or to a decision or determination of the Commissioner of Inland Revenue has been made

Registrar means a Registrar or Deputy Registrar of an Authority

response notice means a response notice issued under section 89G of the Tax Administration Act 1994

tax law means—

- (a) a provision of the Inland Revenue Acts or an Act that an Inland Revenue Act replaces:
- (b) an Order in Council or a regulation made under another tax law:
- (c) a non-disputable decision:

- (d) in relation to an obligation to provide a tax return or a tax form, a provision of the Accident Rehabilitation and Compensation Insurance Act 1992 or a regulation made under that Act

working day means any day except—

- (a) a Saturday, a Sunday, Good Friday, Easter Monday, Anzac Day, Labour Day, the Sovereign's birthday, and Waitangi Day; and
- (ab) if Waitangi Day or Anzac Day falls on a Saturday or a Sunday, the following Monday; and
- (b) a day in the period commencing on 20 December in each year and ending on 15 January in the next succeeding year.

Regulation 2 **disputable decision**: substituted, on 1 April 2005, by section 165 of the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111).

Regulation 2 **notice of claim**: revoked, on 29 October 2019, by section 340(3) of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

Regulation 2 **working day** paragraph (ab): inserted, on 1 January 2014, by section 8 of the Holidays (Full Recognition of Waitangi Day and ANZAC Day) Amendment Act 2013 (2013 No 19).

3 **Bringing proceedings**

A person may bring proceedings before an Authority—

- (a) under Part 8 of the Tax Administration Act 1994 (which relates to objections) by serving a notice of the objector's points of objection; or
- (b) under Part 8A of the Tax Administration Act 1994 (which relates to challenges) by filing a notice of claim.

4 **Application of District Courts Rules 2009**

To the extent that they are not inconsistent with these regulations, or the provisions of the Taxation Review Authorities Act 1994, or the Tax Administration Act 1994, the District Courts Rules 2009 apply to the commencement, interlocutory steps, and conduct of proceedings in the Authority as if those proceedings were civil proceedings in the District Court.

Regulation 4 heading: amended, on 29 August 2011, by section 225(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Regulation 4: amended, on 29 August 2011, by section 225(2) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Part 2

General provisions relating to challenges

5 **Proceedings generally**

This Part applies to proceedings in the general jurisdiction of an Authority.

Regulation 5: amended, on 29 August 2011 (applying for a dispute or challenge, in relation to which there has been no election into the small claims jurisdiction of a Taxation Review Authority before

29 August 2011), by section 226(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

6 Parties to challenge

The parties to a challenge are the disputant and the Commissioner.

7 Form

- (1) A notice of claim filed in the general jurisdiction must be in a form approved by the chief executive of the Ministry of Justice after consultation with all Authorities.
- (2) Variations to the notice of claim may be made if required by the circumstances of the challenge.

Regulation 7(1): amended, on 29 October 2019, by section 340(3) of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

Regulation 7(1): amended, on 29 August 2011 (applying for a dispute or challenge, in relation to which there has been no election into the small claims jurisdiction of a Taxation Review Authority before 29 August 2011), by section 227(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

8 Notice of claim

- (1) A notice of claim must contain,—
 - (a) if the Commissioner issued a disclosure notice relating to the disputable decision being challenged,—
 - (i) the Commissioner’s statement of position; and
 - (ii) the disputant’s statement of position; and
 - (iii) any written notice by the Commissioner of the disputable decision and the reasons for the disputable decision; and
 - (iv) the disputant’s address for service; or
 - (b) in any other case,—
 - (i) any written notice by the Commissioner of the disputable decision and the reasons for the disputable decision; and
 - (ii) such information as the disputant would have had to include in the disputant’s statement of position, had such a disclosure notice been served; and
 - (iii) the disputant’s address for service.
- (2) The disputant must, within 10 working days of filing the notice of claim, serve a copy on the Commissioner.

9 Filing

A disputant must file 3 copies of a notice of claim with the Registrar of the Authority by—

- (a) delivering them to the Taxation Review Authority at the Ministry of Justice; or
- (b) posting them to the Taxation Review Authority at the Ministry of Justice.

Regulation 9: substituted, on 26 March 2009, by regulation 4 of the Taxation Review Authorities Amendment Regulations 2009 (SR 2009/31).

Regulation 9(a): amended, on 29 October 2019, by section 340(3) of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

Regulation 9(b): amended, on 29 October 2019, by section 340(3) of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

10 Filing fee

- (1) The disputant must pay a filing fee of \$410 to the Registrar at the time of filing a notice of claim.
- (2) The fee prescribed in subclause (1) includes goods and services tax; however, for a supply that is zero-rated under the Goods and Services Tax Act 1985, the amount of the prescribed fee is reduced by an amount equal to the tax fraction of the fee under that Act.

Regulation 10: replaced, on 1 July 2013, by regulation 4 of the Taxation Review Authorities (Fee) Amendment Regulations 2013 (SR 2013/224).

10A Power to waive filing fees

- (1) The disputant may apply to the Registrar for a waiver of the filing fee payable under regulation 10.
- (2) The Registrar may waive the filing fee payable by the disputant if satisfied,—
 - (a) on the basis of one of the criteria specified in subclause (3), that the disputant is unable to pay the fee; or
 - (b) that the proceeding,—
 - (i) on the basis of one of the criteria specified in subclause (4), concerns a matter of genuine public interest; and
 - (ii) is unlikely to be commenced or continued unless the fee is waived.
- (3) For the purposes of these regulations, a disputant is unable to pay the filing fee sought to be waived if—
 - (a) the disputant has been granted legal aid in respect of the matter for which the fee is payable; or
 - (b) the disputant has not been granted legal aid in respect of the matter for which the fee is payable and the disputant—
 - (i) is dependent for the payment of his or her living expenses on a specified benefit (as defined in section 198(3) of the Social Security Act 2018) that is jobseeker support, sole parent support, a supported living payment, or an emergency benefit; or

- (ii) is wholly dependent for the payment of his or her living expenses on New Zealand superannuation under the New Zealand Superannuation and Retirement Income Act 2001 or a veteran's pension under the Veterans' Support Act 2014; or
 - (iii) would otherwise suffer undue financial hardship if he or she paid the fee.
- (4) For the purposes of these regulations, a proceeding that concerns a matter of genuine public interest is—
 - (a) a proceeding that has been or is intended to be commenced to determine a question of law that is of significant interest to the public or to a substantial section of the public; or
 - (b) a proceeding that—
 - (i) raises issues of significant interest to the public or to a substantial section of the public; and
 - (ii) has been or is intended to be commenced by an organisation that, by its governing enactment, constitution, or rules, is expressly or by necessary implication required to promote matters in the public interest.
- (5) An application under subclause (1) must be made in a form approved for the purpose by the chief executive of the Ministry of Justice unless, in a particular case, the Registrar considers that an application in that form is not necessary.

Regulation 10A: inserted, on 1 April 2008, by regulation 4 of the Taxation Review Authorities Amendment Regulations 2008 (SR 2008/83).

Regulation 10A(3)(b)(i): amended, on 26 November 2018, by section 459 of the Social Security Act 2018 (2018 No 32).

Regulation 10A(3)(b)(ii): amended, on 7 December 2014, by section 278 of the Veterans' Support Act 2014 (2014 No 56).

10B Payment of fee may be postponed pending determination of application for waiver or review

- (1) The Registrar may, on application by a person who is awaiting the determination of an application under regulation 10A(1), postpone the payment of the fee to which the application relates until the date on which the person is notified of the determination.
- (2) The Registrar may exercise the power under subclause (1) if satisfied that the person awaiting the determination of his or her application would be prejudiced if the matter to which the fee relates did not proceed before the determination.
- (3) An application under subclause (1) must be made in a form approved for the purpose by the chief executive of the Ministry of Justice unless, in a particular case, the Registrar considers that an application in that form is not necessary.

Regulation 10B: inserted, on 1 April 2008, by regulation 4 of the Taxation Review Authorities Amendment Regulations 2008 (SR 2008/83).

10C Recovery of postponed fee

- (1) This regulation applies to a fee (the **fee**) that has been postponed under regulation 10B.
- (2) If the effect of a determination under regulation 10A is that the fee is not to be waived, the fee—
 - (a) must be paid, without delay, to the Registrar; and
 - (b) is recoverable as a debt due to the Crown in any court of competent jurisdiction.
- (3) Following a determination that has the effect referred to in subclause (2), the person responsible for paying the fee may not take a step in the proceeding to which the fee relates unless the fee is paid.

Regulation 10C: inserted, on 1 April 2008, by regulation 4 of the Taxation Review Authorities Amendment Regulations 2008 (SR 2008/83).

10D Power to refund fees

- (1) The Registrar may, on application made to him or her, refund a fee that has already been paid if satisfied that—
 - (a) no application, under regulation 10A, for a waiver of the fee was made; and
 - (b) the fee would have been waived, in accordance with regulation 10A, had such an application been made; and
 - (c) the criteria that would have justified that waiver still apply at the date of the application for the refund.
- (2) An application under subclause (1) must be made in a form approved for the purpose by the chief executive of the Ministry of Justice unless, in a particular case, the Registrar considers that an application in that form is not necessary.

Regulation 10D: inserted, on 1 April 2008, by regulation 4 of the Taxation Review Authorities Amendment Regulations 2008 (SR 2008/83).

11 Notice of defence

- (1) If the Commissioner did not issue a disclosure notice, the Commissioner must file and serve a notice of defence containing such information as the Commissioner would have had to include in the Commissioner's statement of position, had such a disclosure notice been served.
- (2) The notice of defence must be filed and served by the Commissioner within 25 working days of the service of the notice of claim.

Regulation 11(2): substituted, on 29 August 2011 (applying for a dispute or challenge, in relation to which there has been no election into the small claims jurisdiction of a Taxation Review Authority before 29 August 2011), by section 228(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

12 Interlocutory applications

- (1) A party to a challenge in the general jurisdiction of an Authority may make an interlocutory application at any time before a hearing.
- (2) *[Revoked]*
- (3) The applicant must file a written application with the Registrar and serve a copy on the other party.
- (4) Subclause (3) does not apply to the issue of a notice to admit facts or the issue of a witness summons.
- (5) An applicant for an order directing a party to supply further information to the applicant must satisfy the Authority that the order is justified in the circumstances and in light of the purposes of Part 4 of the Tax Administration Act 1994.
- (6) Subclause (5) is subject to section 138G of the Tax Administration Act 1994.

Regulation 12(2): revoked, on 29 August 2011 (applying for a dispute or challenge, in relation to which there has been no election into the small claims jurisdiction of a Taxation Review Authority before 29 August 2011), by section 229(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

13 Personal service

Every notice, application, or other document required under this Part to be served must be served,—

- (a) in the case of service on the Commissioner, by personally delivering the document to the Legal Services Leader, Legal Services, at the offices of the Inland Revenue Department, Asteron Centre, 55 Featherston Street, Wellington; or
- (b) in the case of service on the disputant, by personally delivering the document to the disputant.

Regulation 13: amended, on 30 August 2018, by regulation 4(1) of the Taxation Review Authorities Amendment Regulations 2018 (LI 2018/127).

Regulation 13(a): amended, on 30 August 2018, by regulation 4(2) of the Taxation Review Authorities Amendment Regulations 2018 (LI 2018/127).

Regulation 13(a): amended, on 18 October 2010, by regulation 4 of the Taxation Review Authorities Amendment Regulations 2010 (SR 2010/252).

Part 3**Challenge filed in small claims jurisdiction**

[Revoked]

Part 3: revoked, on 29 August 2011 (applying for a dispute or challenge, in relation to which there has been no election into the small claims jurisdiction of a Taxation Review Authority before

29 August 2011), by section 230(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

14 Proceedings in small claims jurisdiction

[Revoked]

Regulation 14: revoked, on 29 August 2011 (applying for a dispute or challenge, in relation to which there has been no election into the small claims jurisdiction of a Taxation Review Authority before 29 August 2011), by section 230(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

15 Transfer to general jurisdiction

[Revoked]

Regulation 15: revoked, on 29 August 2011 (applying for a dispute or challenge, in relation to which there has been no election into the small claims jurisdiction of a Taxation Review Authority before 29 August 2011), by section 230(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

16 Hearing on written submissions

[Revoked]

Regulation 16: revoked, on 29 August 2011 (applying for a dispute or challenge, in relation to which there has been no election into the small claims jurisdiction of a Taxation Review Authority before 29 August 2011), by section 230(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

17 Hearing on oral evidence

[Revoked]

Regulation 17: revoked, on 29 August 2011 (applying for a dispute or challenge, in relation to which there has been no election into the small claims jurisdiction of a Taxation Review Authority before 29 August 2011), by section 230(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

18 Decisions

[Revoked]

Regulation 18: revoked, on 29 August 2011 (applying for a dispute or challenge, in relation to which there has been no election into the small claims jurisdiction of a Taxation Review Authority before 29 August 2011), by section 230(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Part 4
Objection proceedings

19 Parties to appeal

The parties to an appeal are the objector and the Commissioner.

20 Points of objection

- (1) The points of objection must state with sufficient particularity so as to fairly inform the Commissioner and the Authority of—

- (a) the facts relied on; and
 - (b) the propositions of law (if any) relied on; and
 - (c) the issues the objector considers require to be determined.
- (2) Copies of any documents on which the objector intends to rely must be annexed to the points of objection, except where the documents are numerous, in which case a list of those documents may be annexed instead of copies of the actual documents.

21 Service of points of objection

- (1) A notice of the objector's points of objection must be served on the Commissioner.
- (2) Service must be within 60 working days after—
- (a) the date the objector gives notice; or
 - (b) if either of the parties has unsuccessfully sought to have the objection referred directly to the High Court, the date specified in subclause (3).
- (3) If subclause (2)(b) applies, the date referred to in that subclause is,—
- (a) in the case where the objector sought referral of the objection to the High Court, the date on which the objector gave notice in writing to the Commissioner desiring the stating of a case for the High Court; or
 - (b) in the case where the Commissioner sought direct referral of the objection to the High Court, a date agreed between the Commissioner and the objector (being a date not earlier than that on which the Commissioner notified the objector of the Commissioner's intention to seek referral to the High Court); or
 - (c) such other date specified by the High Court when declining leave for the objection to be heard and determined by that court.
- (4) If the objector fails to serve the points of objection on the Commissioner within 60 working days, or within such further period as may be allowed, the objection is deemed to be withdrawn.

22 Commissioner to state case

- (1) The Commissioner must state and sign a case within 60 working days after the date of service of the points of objection or within such further period as may be allowed.
- (2) The case must comprise of—
- (a) a notice containing—
 - (i) particulars of the assessment made by the Commissioner to which the objection has been made; and
 - (ii) the grounds of objection given by the objector; and
 - (iii) the question for the determination of the Authority; and

- (b) the points of objection served by the objector; and
- (c) a notice stating—
 - (i) any further facts which the Commissioner considers are relevant to the issues to be determined by the Authority; and
 - (ii) the issues which the Commissioner requires to be determined by the Authority.
- (3) The case must be filed, together with 1 copy, with the Registrar.
- (4) If the Commissioner fails to file a case within the time specified in subclause (1), or within such further time as may be allowed, the objector may apply to the Authority for an order directing the Commissioner to allow the objector's objection, and the Authority—
 - (a) must make such an order accordingly, unless it is satisfied that there are reasonable grounds for the failure to file the case:
 - (b) may, if it refuses to make such an order, make such other orders as in the circumstances it thinks fit, whether relating to the filing of the case, or otherwise.
- (5) The contents of the case are not conclusive as to the matters contained in the case either against the objector or the Commissioner, except so far as agreed to in writing by or on behalf of the objector and the Commissioner.

Regulation 22(2)(a): amended, on 29 October 2019, by section 340(3) of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

Regulation 22(2)(c): amended, on 29 October 2019, by section 340(3) of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

23 Personal service

Every notice, case stated, application, or other document required under this Part to be served must be served,—

- (a) in the case of service on the Commissioner, by personally delivering the document to the Legal Services Leader, Legal Services, at the offices of the Inland Revenue Department, Asteron Centre, 55 Featherston Street, Wellington; or
- (b) in the case of service on the objector, by personally delivering the document to the objector.

Regulation 23(a): amended, on 30 August 2018, by regulation 5 of the Taxation Review Authorities Amendment Regulations 2018 (LI 2018/127).

Regulation 23(a): amended, on 18 October 2010, by regulation 5 of the Taxation Review Authorities Amendment Regulations 2010 (SR 2010/252).

24 Amendments before hearing

At any time before a case stated is set down for hearing,—

- (a) the Commissioner may file an amended case and serve a copy on the objector:

- (b) the objector may serve on the Commissioner amended points of objection.

25 Authority may extend time for service of points of objection or filing of case

- (1) The Authority may, on the written application of the objector or the Commissioner,—
 - (a) extend the time for service by the objector on the Commissioner of the points of objection; or
 - (b) extend the time for the filing of the case by the Commissioner,—
until such time as the Authority thinks fit, whether the application is made before or after the expiry of the time limit.
- (2) If application is made for an extension of time more than 60 working days after the date for service of the points of objection or the date for filing the case, an order for extension of time must be made only in exceptional circumstances.

Part 5

Directions hearings

26 Directions hearing

This Part applies to challenge proceedings in both the general jurisdiction and small claims jurisdiction of an Authority and objection proceedings.

27 Requirement for directions hearings

- (1) The Registrar must appoint a time and place for a directions hearing in respect of proceedings in the general jurisdiction of an Authority and objection proceedings.
- (2) *[Revoked]*
- (3) The Registrar must give the parties reasonable notice in writing of the time and place for the directions hearing.

Regulation 27(2): revoked, on 29 August 2011 (applying for a dispute or challenge, in relation to which there has been no election into the small claims jurisdiction of a Taxation Review Authority before 29 August 2011), by section 231(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

28 Time for directions hearing

The time for a directions hearing must be,—

- (a) in the case of challenge proceedings in an Authority's general jurisdiction, the earliest practicable date, being a date not less than 90 working days after filing of the notice of claim or a date agreed by the parties; or
- (b) *[Revoked]*

- (c) in the case of objection proceedings, as soon as practicable after the filing of the case by the Commissioner.

Regulation 28(b): revoked, on 29 August 2011 (applying for a dispute or challenge, in relation to which there has been no election into the small claims jurisdiction of a Taxation Review Authority before 29 August 2011), by section 232(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

29 Directions hearing

At the directions hearing, the Authority may do all or any of the following (without limitation):

- (a) obtain estimates of time for the duration of the challenge or objection:
- (b) make any appropriate direction concerning the way in which evidence is to be given at the challenge or objection:
- (c) in the case of a directions hearing in relation to a challenge, make any appropriate direction concerning a fact, evidence, issue, or proposition of law that is not included in the Commissioner's statement of position or the disputant's statement of position but that the Commissioner or the disputant wishes to raise in the challenge:
- (d) define the issues to be determined:
- (e) make any appropriate direction arising from any interlocutory applications:
- (f) make any appropriate direction appearing to promote the resolution of the proceedings in a just, expeditious, and economical way:
- (g) fix a hearing date, if appropriate.

30 Attendance

- (1) The Authority may permit a disputant or objector, or their legal representative, or any other person representing the disputant or objector, to attend the directions hearing by way of a telephone conference linkup, or by audio-visual link (AVL) and may direct whether the cost be met by the disputant or objector or by the Authority.
- (2) If a disputant or objector fails to attend the directions hearing, the challenge or objection is deemed to be withdrawn and the disputant or objector may not proceed with the challenge or objection without the consent of the Authority under regulation 32 or regulation 33, as the case may be.

Regulation 30(1): amended, on 29 October 2019, by section 340(3) of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

31 Recording of directions

As soon as practicable after the directions hearing, the Registrar must send to the parties a notice recording the directions made at the directions hearing.

32 Leave to proceed with challenge

- (1) A disputant who has failed to attend a directions hearing may apply in writing to the Authority for leave to proceed with a challenge.
- (2) The Authority may grant leave to proceed—
 - (a) if the disputant satisfies the Authority that the disputant had a good reason for failing to attend the directions hearing, and the application is filed with the Registrar within 20 working days after the date fixed for the directions hearing; or
 - (b) if the disputant satisfies the Authority that exceptional circumstances apply.
- (3) On receiving an application for leave to proceed with a challenge, the Registrar must deliver to the Commissioner at the National Office of the Inland Revenue Department at Wellington—
 - (a) a copy of the application; and
 - (b) written notice of a date by which the Commissioner may make written submissions on the application.
- (4) The date given in a notice required by subclause (3)(b) must be not less than 15 working days after the date of delivery of the notice.

33 Leave to proceed with objection

- (1) An objector who has failed to attend a directions hearing may apply in writing to the Authority for leave to proceed with the appeal.
- (2) The Authority may grant leave to proceed—
 - (a) if the objector satisfies the Authority that the objector had a good reason for failing to attend the directions hearing, and the application is filed with the Registrar within 20 working days after the date fixed for the directions hearing; or
 - (b) if the disputant satisfies the Authority that exceptional circumstances apply.
- (3) On receiving an application for leave to proceed with a challenge, the Registrar must deliver to the Commissioner at the National Office of the Inland Revenue Department at Wellington a copy of the application.
- (4) The Authority may, at the same time as granting leave to proceed with the appeal, appoint a new time for the directions hearing.

34 Time and place of hearing

- (1) After the directions hearing, either or both parties may apply in writing to the Registrar to have the challenge or objection set down for hearing.

- (2) After receiving an application, the Registrar must set a time and place for hearing the challenge or objection, having due regard to the convenience of both parties.
- (3) The Registrar must give the parties reasonable notice in writing of the time and place of the hearing.

Part 6

Miscellaneous provisions

35 Selection of Authority

- (1) If there is more than 1 Authority, then the Authorities must select the Authority that is to hear the challenge or appeal.
- (2) When selecting the Authority, the Authorities must have due regard to the convenience of the disputant or objector, as the case may be.

Regulation 35(1): amended, on 29 October 2019, by section 340(3) of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

Regulation 35(2): amended, on 29 October 2019, by section 340(3) of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

36 Reports of decisions

- (1) An Authority may from time to time compile and publish reports of matters brought before it and of the Authority's decisions on such matters, and the Authority may authorise a person to compile and publish such reports.
- (2) A report may not contain—
 - (a) the name of the disputant or objector; or
 - (b) any other particular likely to identify the disputant or objector, unless the Authority considers that omission of the particular will affect the usefulness or value of the report.
- (3) An Authority may at any time prohibit the publication of any report of a matter brought before it or any report of a decision if the Authority is satisfied that publication would enable the identity of a party other than the Commissioner to be ascertained.
- (4) An order prohibiting publication may—
 - (a) apply to the whole or part of a matter or decision; and
 - (b) be subject to conditions at the discretion of the Authority; and
 - (c) be revoked or varied by the Authority at any time.
- (5) Neither the delivery to a publisher of a report authorised by this regulation nor the publication of such a report is a breach of section 18(1) of the Tax Administration Act 1994 or of any declaration of fidelity and secrecy given under that Act.

Regulation 36(5): amended, on 18 March 2019, by section 373 of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5).

37 Revocation

The Taxation Review Authority Regulations 1994 (SR 1994/41) are consequentially revoked.

Schedule

r 7(1)

Form 1 Notice of claim

[Revoked]

Schedule form 1: revoked, on 29 October 2019, by section 340(3) of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

Marie Shroff,
Clerk of the Executive Council.

Issued under the authority of the Legislation Act 2012.
Date of notification in *Gazette*: 22 December 1998.

Taxation (Venture Capital and Miscellaneous Provisions) Act 2004

Public Act	2004 No 111
Date of assent	21 December 2004
Commencement	see section 2

1 Title

This Act is the Taxation (Venture Capital and Miscellaneous Provisions) Act 2004.

2 Commencement

- (1) This Act comes into force on the date on which it receives the Royal assent, except as provided in this section.
- (2) Sections 22 and 81(13)(a)(i) are treated as coming into force on 20 May 1999.
- (3) Section 77 is treated as coming into force on 1 April 2000, subject to subsection (4).
- (4) Subsection (3) does not apply to an employer in relation to a period for which the employer has, before 29 March 2004, filed a fringe benefit tax return that relies on section ND 12 as that section was before the enactment of section 77.
- (5) Section 152 is treated as coming into force on 10 October 2000.
- (6) Section 81(19) is treated as coming into force on 1 July 2002.
- (7) Sections 31, 49, 52 to 54, 55(1) and (4), 56, 81(34) and 124 are treated as coming into force on 1 April 2003.
- (8) Section 51 is treated as coming into force on 1 October 2003.
- (9) Sections 5, 40, 81(35), 90, 109 and 162 are treated as coming into force on 25 November 2003.
- (10) Sections 70 to 73 are treated as coming into force on 15 January 2004.
- (11) Sections 20, 21, 26, 27, 33, 81(3), 81(20), 81(28), 136 and 156 are treated as coming into force on 1 February 2004.
- (12) Sections 4, 81(29) and 82 are treated as coming into force on 1 April 2004.
- (13) Sections 34, 36 to 43, 46, 47, 69, 81(4) and (39), 112 and 137 come into force on 1 October 2004.
- (14) Sections 145 and 151 come into force on 1 January 2005.
- (15) Sections 13, 87, 88(3), and (5), 111, 115, 134, 138, 139, 165, 250 to 260, 261(3), 261(4), 261(8), 261(17), 261(19), 261(22), 261(36) and 265 to 269 come into force on 1 April 2005.
- (16) Sections 168 to 249, 261(2), 261(5) to (7), 261(9) to (16), 261(18), 261(21), 261(23) to (35) and 262 to 264 come into force on 1 October 2005.

Part 3
Amendments to other Acts and regulations

Amendments to Taxation Review Authorities Regulations 1998

166 Decisions

- (1) *Amendment(s) incorporated in the regulations.*
- (2) Subsection (1) applies to disputes that are commenced under Part 4A of the Tax Administration Act 1994 on or after 1 April 2005.

Reprints notes

1 *General*

This is a reprint of the Taxation Review Authorities Regulations 1998 that incorporates all the amendments to those regulations as at the date of the last amendment to them.

2 *Legal status*

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

3 *Editorial and format changes*

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

4 *Amendments incorporated in this reprint*

Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5): section 373

Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51): section 340(3)

Social Security Act 2018 (2018 No 32): section 459

Taxation Review Authorities Amendment Regulations 2018 (LI 2018/127)

Veterans' Support Act 2014 (2014 No 56): section 278

Taxation Review Authorities (Fee) Amendment Regulations 2013 (SR 2013/224)

Holidays (Full Recognition of Waitangi Day and ANZAC Day) Amendment Act 2013 (2013 No 19): section 8

Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63): sections 224–233

Taxation Review Authorities Amendment Regulations 2010 (SR 2010/252)

Taxation Review Authorities Amendment Regulations 2009 (SR 2009/31)

Taxation Review Authorities Amendment Regulations 2008 (SR 2008/83)

Income Tax Act 2007 (2007 No 97): section ZA 2(1)

Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111): sections 165, 166(1)