

Version
as at 30 March 2022



Unclaimed Money Act 1971

Public Act 1971 No 28
Date of assent 16 October 1971
Commencement see section 1(2)

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Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

This Act is administered by the Inland Revenue Department.

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An Act to consolidate and amend certain enactments of the Parliament of New Zealand relating to unclaimed money

Title: amended, on 1 January 1987, pursuant to section 29(2) of the Constitution Act 1986 (1986 No 114).

1 Short Title and commencement

- (1) This Act may be cited as the Unclaimed Money Act 1971.
- (2) This Act shall be deemed to have come into force on 1 June 1971.

2 Interpretation

In this Act, unless the context otherwise requires,—

Commissioner means the Commissioner of Inland Revenue as defined in the Tax Administration Act 1994

document means—

- (a) a thing that is used to hold, in or on the thing and in any form, items of information:
- (b) an item of information held in or on a thing referred to in paragraph (a):
- (c) a device associated with a thing referred to in paragraph (a) and required for the expression, in any form, of an item of information held in or on the thing

holder, in relation to any unclaimed money, means a holder within the meaning of section 5; and includes any person acting for or on behalf of the holder; and also includes the personal representative of the holder

mutual association means a body or association of persons, whether incorporated or not, which enters into transactions of a mutual character with its members, whether or not it also enters into transactions with other persons

officer of the Department means any person employed in the Inland Revenue Department

owner, in relation to any unclaimed money, means the person entitled to the unclaimed money; and includes any other person claiming under or on behalf of that person

quarter means a period of 3 consecutive calendar months that ends with the last day of March, June, September, or December

savings bank means—

- (a) Post Office Bank Limited:

- (b) a trustee bank's successor company in respect of any money vested in it by virtue of the Trustee Banks Restructuring Act 1988:
- (c) a savings bank company's successor in respect of any money vested in it by virtue of the Private Savings Banks (Transfer of Undertakings) Act 1992:
- (d) a building society within the meaning of the Building Societies Act 1965 in respect of any money that was a savings bank deposit within the meaning of section 57 of the Building Societies Act 1965 as in force before the commencement of the Building Societies Amendment Act 1987

unclaimed money means unclaimed money within the meaning of section 4, being unclaimed money situated in New Zealand.

Compare: 1908 No 201 s 2

Section 2 **Commissioner**: amended, on 1 April 1995 (applying with respect to the tax on income derived in 1995–96 and subsequent income years), by section YB 1 of the Income Tax Act 1994 (1994 No 164).

Section 2 **document**: inserted, on 30 March 2021, by section 205(1) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 2 **mutual association**: inserted, on 30 March 2021, by section 205(2) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 2 **quarter**: inserted, on 30 March 2021, by section 205(3) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 2 **savings bank**: replaced, on 22 May 1998, by section 22(1) of the Private Savings Banks (Transfer of Undertakings) Act 1992 (1992 No 21).

3 Unclaimed money to be paid to Crown

Subject to this Act, there shall be payable to the Crown all money which becomes unclaimed money after the commencement of this Act, except and so far as special provisions are made by or under any other Act.

4 Meaning of unclaimed money

- (1) **Unclaimed money** means money held in New Zealand that—
 - (a) is payable by a person who is a holder under section 5 to the person who is entitled to the money (the **owner**); and
 - (b) meets the requirements of subsection (2) or (7); and
 - (c) is held by a person who—
 - (i) is not the Commissioner; or
 - (ii) is the Commissioner and has not delisted the money under section 11(6).
- (2) Money meets the requirements of this subsection if—
 - (a) the obligation of the holder to pay the money to the owner arises under an agreement, arrangement, or situation described in subsection (4); and

- (b) the money is not excluded from meeting the requirements of this subsection by subsection (5); and
 - (c) the requirements of subsection (3) are met.
- (3) The requirements of this subsection are met if—
 - (a) the amount of money payable to an individual owner is more than \$100, and—
 - (i) for money to which a single-term arrangement described in subsection (6)(a) applies, the owner during a period of 5 years does not request information from, and does not provide instructions or information to, the holder, whether about the money or about another matter; and
 - (ii) for money to which a renewing-term arrangement described in subsection (6)(b) applies, the owner during a period of 5 years beginning on or after the end of the first fixed period and ending with the end of the second or a later fixed period does not request information from, and does not provide instructions or information to, the holder, whether about the money or about another matter; or
 - (b) the holder chooses to pay the money to the Commissioner as unclaimed money and satisfies the requirements of section 5B.
- (4) For the purposes of subsection (2), money payable by a holder to an owner may be unclaimed money if the obligation arises under 1 or more of—
 - (a) an arrangement under which the holder receives money from the owner in consideration for the holder's providing money to the owner at a future time or on the occurrence or non-occurrence of a future event, whether or not the event occurs because notice is given or not given;
 - (b) a policy of life assurance that matures—
 - (i) otherwise than by death; or
 - (ii) by death, in which case the due date for payment is treated for the purposes of subsection (2) as being the date on which the holder first has reason to suppose that the death has occurred;
 - (c) an agreement, arrangement, or situation that gives rise to an obligation under law or equity of the holder to make a payment to the owner.
- (5) Money payable by a holder to an owner does not meet the requirements of subsection (2) if the money is payable—
 - (a) as a dividend by the holder as a company to the owner as a shareholder, unless the payment is made by the holder as a mutual association in relation to money deposited with the holder by the owner as a member;
 - (b) as a rebate by the holder as a mutual association to the owner as a member in relation to the trading transactions of the member with the associ-

ation, unless the payment is made in relation to money deposited with the holder by the owner:

- (c) as a benefit from a pension fund or superannuation fund.
- (6) For the purposes of subsection (3)(a),—
- (a) an arrangement that applies to money is a **single-term arrangement** if, under the arrangement, the money becomes due for payment on the date of a demand by the owner, or on a specified date or on the date of the occurrence or non-occurrence of an event, and remains due after that date until paid to the owner:
 - (b) an arrangement that applies to money is a **renewing-term arrangement** if, under the arrangement, the money—
 - (i) becomes due for payment after a fixed period if the owner near the end of the fixed period requests repayment; and
 - (ii) is treated as being paid by the holder to the owner and then by the owner to the holder for a further fixed period if the owner does not request repayment as described in subparagraph (i).
- (7) Money meets the requirements of this subsection if—
- (a) the money is payable to an owner by a holder who ceases to carry on business, or by the personal representative of a holder who dies; and
 - (b) the obligation of the holder to make the payment arises from the holder's business; and
 - (c) the money is held by the holder or the personal representative of the holder after a period of 6 months from the cessation or death; and
 - (d) the money would meet the requirements of subsection (2) in the absence of subsection (4) if the holder or the personal representative of the holder were to hold the money for a sufficient period; and
 - (e) the holder or the personal representative of the holder chooses to pay the money to the Commissioner and satisfies the requirements of section 5B.

Section 4: replaced, on 30 March 2021, by section 206 of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

5 Holder

- (1) This Act shall apply to unclaimed money held or owing by the following holders:
- (a) any company incorporated in New Zealand and any liquidator or receiver of any such company:
 - (b) any company incorporated out of New Zealand and carrying on business in New Zealand, and any liquidator or receiver of any such company:
 - (c) any bank, including a savings bank, carrying on business in New Zealand:

- (d) any building society within the meaning of the Building Societies Act 1965:
- (e) any person, firm, body, or institution carrying on the business of borrowing and lending money in New Zealand, in respect of money borrowed:
- (f) any insurance office or company carrying on business in New Zealand, including the Government Life Insurance Corporation:
- (g) any person registered as an auctioneer under the Auctioneers Act 2013:
- (h) any agent within the meaning of the Real Estate Agents Act 2008, whether or not a company, in respect of money held in a trust account:
- (ha) any conveyancing practitioner within the meaning of the Lawyers and Conveyancers Act 2006, in respect of money held in a trust account:
- (i) any sharebroker within the meaning of the Sharebrokers Act 1908, whether or not a company, in respect of money held on behalf of clients:
- (j) any qualified statutory accountant (within the meaning of section 5(1) of the Financial Reporting Act 2013) in respect of money held on behalf of clients:
- (k) any motor vehicle trader within the meaning of the Motor Vehicle Sales Act 2003, whether or not a company, for money held on behalf of any person for whom the trader has acted as agent in the course of carrying on the business of motor vehicle trading:

provided that where any holder referred to in paragraph (e) or paragraph (g) or paragraph (h) or paragraph (i) or paragraph (k) is a company, nothing in those paragraphs shall derogate from the provisions of paragraphs (a) and (b) in relation to that holder.

- (2) A person, firm, body, or institution (the **elective holder**) who holds or owes an amount of money is the holder of the money under this subsection if—
 - (a) the money is not unclaimed money under section 4(2) or (7) of which the elective holder is the holder under subsection (1); and
 - (b) if the money is excluded from being unclaimed money by section 4(5), the money meets the requirements of section 4(7); and
 - (c) the elective holder chooses to be treated as the holder of the money.
- (3) A department or office of Parliament or Crown entity, as defined in the Public Finance Act 1989, or an organisation or company listed in Schedule 4 or 4A of that Act, is excluded from being a holder under this Act.

Compare: 1908 No 201 s 2; 1932 No 11 s 25; 1932–33 No 45 s 17

Section 5(1)(f): amended, on 1 April 1987, pursuant to section 34(3) of the Government Life Insurance Corporation Act 1987 (1987 No 70).

Section 5(1)(g): replaced, on 18 December 2013, by section 28(3) of the Auctioneers Act 2013 (2013 No 148).

Section 5(1)(h): amended, on 16 November 2009, by section 173 of the Real Estate Agents Act 2008 (2008 No 66).

Section 5(1)(ha): inserted, on 1 August 2008, by section 348 of the Lawyers and Conveyancers Act 2006 (2006 No 1).

Section 5(1)(j): replaced, on 1 July 2015, by section 17 of the Financial Reporting Amendment Act 2014 (2014 No 64).

Section 5(1)(k): replaced, on 15 December 2003, by section 145 of the Motor Vehicle Sales Act 2003 (2003 No 12).

Section 5(2): replaced, on 30 March 2021, by section 207(1) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 5(3): inserted, on 30 March 2021, by section 207(2) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

5B Obligations of holders

- (1) A holder must make reasonable efforts to locate the owner of money that is, or will soon become, unclaimed money and to communicate with the owner concerning the money.
- (2) A holder of money that pays the money to the Commissioner as unclaimed money must provide to the Commissioner, with or before the payment and in a form acceptable to the Commissioner, the information relating to the owner and the money that is in the possession or control of the holder and is readily available to the holder, including—
 - (a) the source, and history of the accrual, of the amount:
 - (b) the identity and whereabouts of the owner:
 - (c) the source of the owner’s entitlement to payment of the money.

Section 5B: inserted, on 30 March 2021, by section 208 of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

6 Register to be kept

[Repealed]

Section 6: repealed, on 30 March 2021, by section 209 of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

7 Holder to notify Commissioner and owners of entries in register of unclaimed money

[Repealed]

Section 7: repealed, on 30 March 2021, by section 209 of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

8 Payment of unclaimed money to Commissioner

- (1) If money becomes unclaimed money under section 4(2) for a holder in a reporting period given by subsection (5), the holder must, within a period of 1 month and 20 days from the end of the reporting period,—
 - (a) meet the requirements of section 5B for the money; and
 - (b) pay the money to the Commissioner.

- (2) All money payable to the Commissioner in accordance with this section shall be recoverable by the Commissioner on behalf of the Crown by action in the Commissioner's official name in any court of competent jurisdiction against the holder as a debt due to the Crown.
- (3) All unclaimed money received by the Commissioner under this or any other Act shall be paid into a Crown Bank Account.
- (4) Where unclaimed money is paid by a holder to the Commissioner in accordance with this Act, the holder shall thereafter be relieved of all further liability to any claimant in respect of the money so paid.
- (5) The period (the **reporting period**) for a holder within which the holder is required to comply with subsection (1) for an amount of unclaimed money is—
 - (a) a quarter, except if paragraph (b) or (c) applies; or
 - (b) a period consisting of 2 consecutive quarters and starting and ending on calendar dates approved by the Commissioner, if the Commissioner approves the use of a 6-monthly reporting period by the holder and paragraph (c) does not apply; or
 - (c) for a period that is the first reporting period of the holder ending after 30 March 2021, and for which the Commissioner approves a different length from that of the later reporting periods, the period that ends on a date that is —
 - (i) approved by the Commissioner; and
 - (ii) less than 2 years after 30 March 2021; and
 - (iii) consistent with the later reporting periods under paragraph (a) or (b) for the holder.

Compare: 1932 No 11 s 30

Section 8(1): replaced, on 30 March 2021, by section 210(1) (and see section 210(4)–(7) for application) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 8(2): amended, on 30 March 2021, by section 210(2) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 8(3): amended, on 25 January 2005, pursuant to section 83(7) of the Public Finance Act 1989 (1989 No 44).

Section 8(5): inserted, on 30 March 2021, by section 210(3) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 8(5)(c): amended (with effect on 30 March 2021), on 30 March 2022, by section 267(2) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

Section 8(5)(c)(ii): amended (with effect on 30 March 2021), on 30 March 2022, by section 267(3) of the Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10).

9 Special arrangements may be made by Commissioner

Notwithstanding the provisions of this Act, but without affecting the liability of the holder to pay unclaimed money to the Crown, the Commissioner may from time to time, pursuant to a special arrangement, exempt in writing any holder

or any class of holder from compliance with all or any of the provisions of section 8(1), either absolutely or conditionally, or in respect of specified kinds of unclaimed money.

Section 9: amended, on 30 March 2021, by section 211 of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

10 Examination of accounts

- (1) The Commissioner or any officer of the Department authorised by the Commissioner in that behalf may at any time examine any records and any accounts of the holder which relate to money which is or may be unclaimed money, and for that purpose may require the production of any book, voucher, or document relating to such money.
- (2) The Commissioner or any officer of the Department authorised by the Commissioner in that behalf shall at all times have full and free access to all books and documents for the purpose of inspecting them for the purposes of this Act, and for this purpose may, without fee, make extracts from or copies of any such books or documents.
- (3) Every person shall, without fee, from time to time as required by the Commissioner or any officer of the Department authorised by the Commissioner in that behalf furnish in writing any information or produce any books or documents which may be in the person's knowledge, or the person's possession or control, as the case may be, and which relate to money which is or may be unclaimed money.

Compare: 1932 No 11 s 31(1)–(4)

Section 10(1): amended, on 30 March 2021, by section 212(1)(a) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 10(1): amended, on 30 March 2021, by section 212(1)(b) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 10(1): amended, on 30 March 2021, by section 212(1)(c) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 10(2): amended, on 30 March 2021, by section 212(2) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 10(3): amended, on 30 March 2021, by section 212(3)(a) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 10(3): amended, on 30 March 2021, by section 212(3)(b) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

11 Commissioner may make payment to claimant

- (1) If any claimant makes any demand against the Commissioner for any money—
 - (a) paid to the Commissioner; or
 - (b) paid, whether before or after the commencement of this Act, into a Crown Bank Account under the provisions of any former enactment,—

- the Commissioner, on being satisfied that the claimant is the owner of the money demanded by the claimant, shall cause payment to be made by the Commissioner.
- (2) All money paid by the Commissioner under subsection (1) shall be paid out of a Crown Bank Account without further appropriation than this Act.
 - (3) *[Repealed]*
 - (4) Where any money paid to any claimant under this section is afterwards claimed by any other person, the Commissioner shall not be responsible for the payment of the same, but that person may have recourse against the claimant to whom the Commissioner has paid the money.
 - (5) No claimant shall be entitled to interest on the amount of any money for which demand on the Commissioner is made by the claimant or on the amount of any money payment of which is made to the claimant under this section.
 - (6) The Commissioner may remove an amount of unclaimed money from the list of amounts that are available for the owner to claim from the Commissioner, and the amount then ceases to be unclaimed money, if the money—
 - (a) has been unclaimed money for 25 years or more:
 - (b) is money for which the Commissioner holds no information relating to the owner:
 - (c) is an amount of \$100 or less.
 - (7) No person shall have a right of action against the Commissioner for the investment or non-investment of an amount of unclaimed money held by the Commissioner.
 - (8) No person shall have a right of action against the Commissioner for an amount of money that—
 - (a) has been delisted by the Commissioner under subsection (6); or
 - (b) is unclaimed money meeting the requirements of subsection (6) for delisting by the Commissioner.

Compare: 1908 No 201 ss 8, 9

Section 11(1): amended, on 30 March 2021, by section 213(1)(a) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 11(1): amended, on 30 March 2021, by section 213(1)(b) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 11(1)(b): amended, on 25 January 2005, pursuant to section 83(7) of the Public Finance Act 1989 (1989 No 44).

Section 11(2): amended, on 25 January 2005, pursuant to section 83(7) of the Public Finance Act 1989 (1989 No 44).

Section 11(2): amended, on 1 April 1987, by section 16(4) of the State Services Conditions of Employment Amendment Act 1987 (1987 No 17).

Section 11(3): repealed, on 1 April 1987, by section 16(4) of the State Services Conditions of Employment Amendment Act 1987 (1987 No 17).

Section 11(4): amended, on 1 August 1990, by section 2 of the Unclaimed Money Amendment Act 1990 (1990 No 65).

Section 11(4): amended, on 1 April 1987, by section 16(4) of the State Services Conditions of Employment Amendment Act 1987 (1987 No 17).

Section 11(5): amended, on 30 March 2021, by section 213(2)(a) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 11(5): amended, on 30 March 2021, by section 213(2)(b) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 11(5): amended, on 1 April 1987, by section 16(4) of the State Services Conditions of Employment Amendment Act 1987 (1987 No 17).

Section 11(6): inserted, on 30 March 2021, by section 213(3) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 11(7): inserted, on 30 March 2021, by section 213(3) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Section 11(8): inserted, on 30 March 2021, by section 213(3) of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

11B Capacity of trustees

- (1) For the purposes of this Act, a person who is acting as a trustee of a trust is acting in a capacity that is separate from their other capacities.
- (2) The other capacities of the person referred to in subsection (1) may include—
 - (a) a personal capacity:
 - (b) a capacity as a body corporate that is a legal person:
 - (c) a capacity as a trustee of another trust.

Section 11B: inserted, on 30 March 2021, by section 214 of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

12 Officers to maintain secrecy

[Repealed]

Section 12: repealed, on 30 March 2021, by section 215 of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

13 Offences

Every person commits an offence, and is liable on conviction to a fine not exceeding \$500, who wilfully or negligently—

- (a) being a holder, fails to comply with any provision of section 8(1) or section 10, or with any condition on which the Commissioner has granted exemption under section 9; or
- (b) being a director, manager, secretary, or other officer of the holder, authorises or permits that failure to comply.

Compare: 1932 No 11 ss 29(1), 31(5)

Section 13: amended, on 1 July 2013, by section 413 of the Criminal Procedure Act 2011 (2011 No 81).

Section 13(a): amended, on 30 March 2021, by section 216 of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

14 Consequential amendments

- (1), (2) *Amendment(s) incorporated in the Act(s).*
- (3) *[Repealed]*
- (4) *[Repealed]*
- (5) *[Repealed]*
- (6) Subject to section 11, the enactments amended by this section shall continue to apply, as if this Act had not been passed, to all money which before the commencement of this Act has become unclaimed money under any provision of any such enactment.

Section 14(3): repealed, on 1 April 1983, by section 193(1) of the Law Practitioners Act 1982 (1982 No 123).

Section 14(4): repealed, on 1 April 1983, by section 193(1) of the Law Practitioners Act 1982 (1982 No 123).

Section 14(5): repealed, on 1 July 1994, by section 63 of the Companies Amendment Act 1993 (1993 No 108).

15 Repeals and savings

- (1) The following enactments are hereby consequentially repealed:
- (a) the Unclaimed Moneys Act 1908;
- (b), (c) *Amendment(s) incorporated in the Act(s):*
- (d) the Unclaimed Moneys Amendment Act 1958.
- (2) Subject to section 11, the enactments hereby repealed shall continue to apply, as if this Act had not been passed, to all money which before the commencement of this Act has become unclaimed money under any provision of any such enactment.

Schedule

[Repealed]

s 6(1)

Schedule: repealed, on 30 March 2021, by section 217 of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Notes

1 *General*

This is a consolidation of the Unclaimed Money Act 1971 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 *Legal status*

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 *Editorial and format changes*

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 *Amendments incorporated in this consolidation*

Taxation (Annual Rates for 2021–22, GST, and Remedial Matters) Act 2022 (2022 No 10): section 267

Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8): sections 205–217

Financial Reporting Amendment Act 2014 (2014 No 64): section 17

Auctioneers Act 2013 (2013 No 148): section 28(3)

Criminal Procedure Act 2011 (2011 No 81): section 413

Real Estate Agents Act 2008 (2008 No 66): section 173

Lawyers and Conveyancers Act 2006 (2006 No 1): section 348

Motor Vehicle Sales Act 2003 (2003 No 12): section 145

Income Tax Act 1994 (1994 No 164): section YB 1

Companies Amendment Act 1993 (1993 No 108): section 63

Private Savings Banks (Transfer of Undertakings) Act 1992 (1992 No 21): section 22(1)

Unclaimed Money Amendment Act 1990 (1990 No 65)

Public Finance Act 1989 (1989 No 44): section 83(7)

Government Life Insurance Corporation Act 1987 (1987 No 70): section 34(3)

State Services Conditions of Employment Amendment Act 1987 (1987 No 17): section 16(4)

Constitution Act 1986 (1986 No 114): section 29(2)

Law Practitioners Act 1982 (1982 No 123): section 193(1)

