



## ANALYSIS

Title	2. Provisions applying where system of rating by instalments in force
1. Short Title and commencement	3. Declaration
	4. Offences

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1976, No. 32

**An Act to amend the Rates Rebate Act 1973**

*[1 November 1976]*

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

**1. Short Title and commencement**—(1) This Act may be cited as the Rates Rebate Amendment Act 1976, and shall be read together with and deemed part of the Rates Rebate Act 1973 (hereinafter referred to as the principal Act).

(2) This Act shall come into force on the 1st day of April 1977.

**2. Provisions applying where system of rating by instalments in force**—Section 8 (1) of the principal Act is hereby amended by repealing paragraphs (a) and (b), and substituting the following paragraphs:

“(a) Where the rebate is granted before the rates for the rating year have been made, the amount of the rebate granted in respect of each such instalment shall be—

“(i) An amount determined by dividing the total amount of the rebate or rebates granted to the applicant for the immediately preceding rating year by the number of instalments of rates still to be paid for the current rating year; or

“(ii) Where no rebate was granted to the applicant for the immediately preceding rating year, the rebate to which he would be entitled if the amount of the rates in respect of the residential property of which the applicant is the ratepayer assessed for the current rating year was the same as the amount of all rates levied on the property for the immediately preceding rating year divided by the number of instalments of rates still to be paid for the current rating year:

“Provided that in respect of instalments payable after the date on which the rates for the rating year are made the amount of the rebate on each such instalment shall be the total rebate granted for the rating year, less any rebate already allowed for that year, apportioned equally, or as nearly equally as is possible, among the instalments of rates still to be paid:

“(b) Where the rebate is granted after the rates for the rating year have been made, the amount of that rebate shall be apportioned equally, or as nearly equally as possible, among the instalments of rates still to be paid to the territorial authority:

“(c) Where, pursuant to section 52 of the Rating Act 1967, the territorial authority has given public notice of its intention to make a rate or rates for the rating year on or before the date on which the rebate is granted, the territorial authority may apportion the rebate on each instalment in accordance with paragraph (b) of this subsection as if the rate or rates for the year had already been made in accordance with that notice:

“(d) Where the amount of the rebate exceeds the total amount of all the instalments of rates for the rating year to be paid to the territorial authority after the date of the granting of the rebate, the territorial authority shall pay the amount of the excess to the ratepayer.”

**3. Declaration—**(1) The principal Act is hereby further amended by repealing section 13, and substituting the following section:

“13. (1) Any declaration required for the purposes of this Act may be made before any of the following persons:

“(a) A person authorised to receive statutory declarations in accordance with section 9 of the Oaths and Declarations Act 1957:

“(b) An officer of a territorial authority authorised for the purpose by that authority:

“(c) An officer of the Post Office authorised for the purpose by the Director-General of the Post Office:

“(d) Any person authorised for the purpose by the Minister of Local Government, by notice in the *Gazette*.

“(2) An officer authorised to receive declarations pursuant to paragraph (b) or paragraph (c) of subsection (1) of this section may be an officer authorised by name or as the holder for the time being of any specified office in the service of the territorial authority or, as the case may be, of the Post Office.

“(3) A person authorised to receive declarations pursuant to paragraph (d) of subsection (1) of this section may be a person authorised by name or as the holder for the time being of any specified office or as a person engaged in any specified profession, occupation, or calling.”

(2) The principal Act is hereby amended by omitting the word “statutory” from section 5 (3), section 6 (2) (b), and section 7 (2) (b).

**4. Offences**—(1) Section 14 of the principal Act is hereby amended—

(a) By omitting from subsection (1) the words “Without limiting the provisions of section 111 of the Crimes Act 1961 (which relates to false declarations)”:

(b) By inserting in subsection (1) (a), after the word “statement”, the words “or declaration”.

(2) Section 14 of the principal Act is hereby further amended by repealing subsection (2), and substituting the following subsection:

“(2) Every person who commits an offence against this Act is liable on summary conviction before a Magistrate to imprisonment for a term not exceeding 12 months or to a fine not exceeding \$500, or to both.”