

Land Tax Amendment Act 1982

Public Act 1982 No 139
Date of assent 16 December 1982

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An Act to amend the Land Tax Act 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

This Act may be cited as the Land Tax Amendment Act 1982, and shall be read together with and deemed part of the Land Tax Act 1976 (hereinafter referred to as the principal Act).

2 Unpaid tax to constitute charge on land

(1) Section 50 of the principal Act is hereby amended by inserting, after subsection (4), the following subsection:

“(4a) Every charge registered against any land under this section shall, until a release of the charge is registered, operate to secure all land tax from time to time payable by the taxpayer in respect of that land for the year of assessment ending with the 31st day of March last preceding the registration of the charge or for any subsequent year of assessment, or so much thereof as from time to time remains unpaid.”

- (2) This section shall apply to every charge registered under section 50 of the Land Tax Act 1976 on or after the day on which this Act receives the Governor-General's assent.

This Act is administered in the Inland Revenue Department.