



## ANALYSIS

Title	
1. Short Title and commencement	2. Officers and employees of corporate bodies 3. Penalties for offences 4. Consequential amendments

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1986, No. 12

**An Act to amend the Inland Revenue Department Act 1974** [6 June 1986]

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 Inland Revenue Department Amendment Act 1986, and shall be read together with and deemed part of the Inland Revenue Department Act 1974 (hereinafter referred to as the principal Act).

(2) This Act shall come into force on the 1st day of July 1986 and apply to offences committed on or after that date.

(3) Any proceedings commenced (whether before or after the commencement of this Act) for an offence committed before the commencement of this Act shall be heard and determined as if this Act had not been enacted.

**2. Officers and employees of corporate bodies**—The principal Act is hereby amended by inserting, after section 47, the following section:

“47A. (1) For the purposes of this section, unless the context otherwise requires, ‘officer’, in relation to a corporate body, includes—

“(a) A director or secretary or other statutory officer of the corporate body:

“(b) A receiver or a manager of any property of the corporate body, or a person having powers or responsibilities, similar to those of such a receiver or manager, in relation to the corporate body:

“(c) A liquidator of the corporate body.

“(2) Every person commits an offence against this Act who, being an officer or an employee of a corporate body, is, by reason of that office or, as the case may be, that employment, responsible (whether pursuant to any statute or rule of law, or any instructions of the corporate body or for any other reason) for furnishing to the Commissioner any information or any statement pursuant to this Act or pursuant to any notice, order, or requirement issued, made, or notified pursuant to this Act, and who fails to furnish that information or, as the case may be, that statement to the Commissioner within the time specified for the furnishing thereof.”

**3. Penalties for offences**—The principal Act is hereby amended by inserting, after section 47A (as inserted by section 2 of this Act), the following section:

“47B. (1) Every person who commits an offence against section 13 (5) or section 14 (7) or section 15 (6) of this Act is liable on summary conviction to imprisonment for a term not exceeding 6 months or to a fine not exceeding \$15,000.

“(2) Every person who commits an offence against section 14 (6) or section 47 (1) (a) of this Act is liable on summary conviction to a fine not exceeding \$15,000.

“(3) Every person who commits an offence against section 17 (8) or section 18 (9) or section 19 (3) or section 47A (2) of this Act shall, on summary conviction,—

“(a) On the first occasion on which that person is so convicted of any such offence or more than one such offence, be liable, in respect of that offence or, as the case may be, each of those offences, to a fine not exceeding \$2,000 or to a fine not exceeding \$50 for each day of default or to both:

“(b) On the second occasion on which that person is so convicted of any such offence or more than one such offence, be liable, in respect of that offence or, as the case may be, each of those offences, to a fine not exceeding \$4,000 or to a fine not exceeding \$100 for each day of default or to both:

“(c) On every occasion, other than the occasions referred to in paragraphs (a) and (b) of this subsection, on which that person is so convicted of any such offence or

more than one such offence, be liable, in respect of that offence or, as the case may be, each of those offences, to a fine not exceeding \$6,000 or to a fine not exceeding \$150 for each day of default or to both.

“(4) Every person who commits an offence against this Act for which no other penalty is prescribed shall, on summary conviction,—

“(a) On the first occasion on which that person is so convicted of any such offence or more than one such offence, be liable, in respect of that offence or, as the case may be, each of those offences, to a fine not exceeding \$15,000:

“(b) On every occasion, other than the occasion referred to in paragraph (a) of this subsection, on which that person is so convicted of any such offence or more than one such offence, be liable, in respect of that offence or, as the case may be, each of those offences, to a fine not exceeding \$25,000.”

**4. Consequential amendments**—The principal Act is hereby consequentially amended—

(a) By omitting from section 13 (5) the words “and is liable on summary conviction to imprisonment for a term not exceeding 6 months or to a fine not exceeding \$2,000”, and substituting the words “against this section”:

(b) By omitting from section 14 (6) the words “, and is liable on summary conviction to a fine not exceeding \$1,000”:

(c) By omitting from section 14 (7) the words “and is liable on summary conviction to imprisonment for a term not exceeding 6 months or to a fine not exceeding \$2,000”, and substituting the words “against this section”:

(d) By omitting from section 15 (6) the words “and is liable on summary conviction to imprisonment for a term not exceeding 6 months or to a fine not exceeding \$2,000”, and substituting the words “against this section”:

(e) By omitting from section 17 (8) the words “shall be liable on summary conviction to a fine not exceeding \$25 for each day of default”, and substituting the words “commits an offence against this section”:

- (f) By omitting from section 18 (9) the words “shall be liable on summary conviction to a fine not exceeding \$1,000”, and substituting the words “commits an offence against this section”:
- (g) By omitting from section 19 (3) the words “shall be liable on summary conviction to a fine not exceeding \$1,000”, and substituting the words “commits an offence against this section”:
- (h) By repealing section 47 (2).

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This Act is administered in the Inland Revenue Department.

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