

**Reprint
as at 3 June 2017**

Taxation Acts Repeal Act 1986

Public Act 1986 No 48
Date of assent 14 August 1986
Commencement see section 1(2)

Taxation Acts Repeal Act 1986: repealed, on 3 June 2017, by section 3(1) of the Statutes Repeal Act 2017 (2017 No 23).

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An Act to repeal certain taxation Acts

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

Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this eprint. See the notes at the end of this eprint for further details.

This Act is administered by the Inland Revenue Department.

1 Short Title and commencement

- (1) This Act may be cited as the Taxation Acts Repeal Act 1986.
- (2) This Act shall come into force on 1 October 1986.

2 Repeal of taxation Acts

The following enactments are hereby repealed:

- (a) the Motor Spirits Duty Act 1961;
- (b) the Sales Tax Act 1974;
- (c) the International Departure Tax Act 1979;
- (d) the Domestic Air Travel Tax Act 1980;
- (e) the Film Hire Tax Act 1930.

3 Consequential amendments

[Repealed]

Section 3: repealed, on 1 April 1995, by section YB 3(1) of the Income Tax Act 1994 (1994 No 164).

4 Consequential repeals and revocations

- (1) The enactments set out in Schedule 1 are hereby repealed.
- (2) The Orders in Council set out in Schedule 2 are hereby revoked.

5 Savings

- (1) For all purposes whatever in respect of any—
 - (a) motor spirits duty; and
 - (b) sales tax; and
 - (c) international departure tax; and
 - (d) domestic air travel tax; and
 - (e) film hire tax,—

which at the commencement of this Act has been already assessed or paid or is still assessable or payable in accordance with the provisions of any enactment hereby repealed, that enactment and all the provisions thereof, including its penal provisions, and all Orders in Council, warrants, and other acts of authority originating thereunder, shall, notwithstanding the repeal thereof, be deemed to remain in full force and effect; and all proceedings under any such enactment, including proceedings for the recovery of any fine or penalty in respect of any offence committed, whether before or after the commencement of this Act, may be instituted or continued accordingly as if the enactment concerned had not been repealed.

- (2) All proceedings in respect of offences committed or alleged to be committed, whether before or after the commencement of this Act, against any enactment

hereby repealed may be instituted or continued as if this Act had not been passed.

- (3) Where, pursuant to section 29(2)(b) of the Sales Tax Act 1974, any wholesaler or manufacturing retailer has an accounting period longer than 1 calendar month, the last day of any accounting period that would, apart from this subsection, be on or after 1 October 1986 shall be 30 September 1986.

Schedule 1

Consequential repeals

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- 1954, No 90—The Finance Act 1954: Part 4.
- 1966, No 96—The Customs Acts Amendment Act 1966: Part 2.
- 1974, No 40—The Sales Tax Amendment Act 1974.
- 1974, No 142—The Customs Acts Amendment Act (No 2) 1974: Part 2.
- 1975, No 3—The Customs Acts Amendment Act 1975: Part 3.
- 1975, No 38—The Customs Acts Amendment Act 1975: Part 2.
- 1976, No 142—The Customs Acts Amendment Act (No 2) 1976: Parts 2 and 4.
- 1977, No 16—The Customs Acts Amendment Act 1977: Part 2.
- 1978, No 60—The Customs Acts Amendment Act (No 2) 1978: Part 2.
- 1979, No 137—The Customs Acts Amendment Act (No 2) 1979: Parts 2 and 5.
- 1980, No 5—The Customs Acts Amendment Act 1980: Part 2.
- 1980, No 33—The Customs Acts Amendment Act (No 2) 1980: Parts 2 and 4.
- 1981, No 2—The Customs Acts Amendment Act 1981: Part 2.
- 1982, No 9—The Customs Acts Amendment Act 1982: Parts 2, 5, 6, and 7, and Schedules 4 and 8.
- 1982, No 71—The Film Hire Tax Amendment Act 1982.
- 1982, No 112—The Customs Acts Amendment Act (No 2) 1982: Parts 2 and 5.
- 1983, No 5—The Customs Acts Amendment Act 1983: Part 2.
- 1983, No 41—The Customs Acts Amendment Act (No 2) 1983: Parts 2 and 5 and Schedule 2.
- 1984, No 6—The Customs Acts Amendment Act 1984: Parts 2, 3, 4, and 5.
- 1986, No 38—The Sales Tax Amendment Act 1986.

Schedule 1 Gaming and Lotteries Act 1977: repealed (with effect from 1 October 1986), on 24 December 1986, by section 8(4) of the Finance Act 1986 (1986 No 134).

Schedule 1 Gaming Duties Act 1971: repealed (with effect from 1 October 1986), on 24 December 1986, by section 8(4) of the Finance Act 1986 (1986 No 134).

Schedule 1 Films Act 1983: repealed, on 1 October 1994, by section 150(2) of the Films, Videos, and Publications Classification Act 1993 (1993 No 94).

Schedule 2 Consequential revocations

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Title	Statutory Regulations Serial Number
Motor Spirits Duty Regulations 1976	1976/102
Motor Spirits Duty Regulations 1976 Amendment No 1	1980/154
Revocation of Sales Tax Determination Notices	1986/55
Sales Tax Exemptions from Licensing Direction Notice 1980	1980/175
Sales Tax Exemptions from Licensing Direction Notice 1980, Amendment No 1	1980/218
Sales Tax Exemptions from Licensing Direction Notice 1980, Amendment No 2	1982/187
Sales Tax Exemptions from Licensing Direction Notice 1980, Amendment No 3	1983/1
Sales Tax Exemption Order 1979	1979/103
Sales Tax Exemption Order 1979 Amendment No 1	1979/116
Sales Tax Exemption Order 1979, Amendment No 2	1979/125
Sales Tax Exemption Order 1979, Amendment No 3	1979/126
Sales Tax Exemption Order 1979, Amendment No 4	1979/226
Sales Tax Exemption Order 1979, Amendment No 6	1979/278
Sales Tax Exemption Order 1979, Amendment No 7	1980/140
Sales Tax Exemption Order 1979, Amendment No 8	1980/167
Sales Tax Exemption Order 1979, Amendment No 9	1981/204
Sales Tax Exemption Order 1979, Amendment No 10	1981/232
Sales Tax Exemption Order 1979, Amendment No 11	1981/291
Sales Tax Exemption Order 1979, Amendment No 12	1982/22
Sales Tax Exemption Order 1979, Amendment No 13	1982/186
Sales Tax Exemption Order 1979, Amendment No 14	1984/322
Sales Tax Exemption Order 1979, Amendment No 15	1984/346
Sales Tax Exemption Order 1979, Amendment No 16	1985/73
Sales Tax Exemption Order 1979, Amendment No 17	1985/216
Sales Tax Regulations 1974	1974/157
Sales Tax Regulations 1974, Amendment No 1	1979/88
Sales Tax Regulations 1974, Amendment No 2	1980/69
Sales Tax Regulations 1974, Amendment No 3	1980/139
Sales Tax Regulations 1974, Amendment No 4	1981/289

Title	Statutory Regulations Serial Number
Sales Tax Regulations 1974, Amendment No 5	1982/61

Eprint notes

1 *General*

This is an eprint of the Taxation Acts Repeal Act 1986 that incorporates all the amendments to that Act as at the date of the last amendment to it.

2 *About this eprint*

This eprint is not an official version of the legislation under section 18 of the Legislation Act 2012.

3 *Amendments incorporated in this eprint*

Statutes Repeal Act 2017 (2017 No 23): section 3(1)