

**Reprint  
as at 7 August 2020**



## **Taxation Review Authorities Act 1994**

Public Act      1994 No 165  
Date of assent      20 December 1994  
Commencement      see section 1(2)

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**Note**

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.  
Note 4 at the end of this reprint provides a list of the amendments incorporated.

**This Act is administered by the Inland Revenue Department.**

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## An Act to consolidate the law relating to Taxation Review Authorities

### 1 Short Title and commencement

- (1) This Act may be cited as the Taxation Review Authorities Act 1994.
- (2) This Act shall come into force on 1 April 1995.

## Part 1 Purpose and construction

### 2 Purpose of Act

- (1) The purpose of this Act is to re-enact the law contained in the Inland Revenue Department Act 1974 as it relates to Taxation Review Authorities.
- (2) The reorganisation of the provisions and the changes of style and language carried out by this Act in relation to provisions of the Inland Revenue Department Act 1974 are not intended to affect the interpretation or effect of those provisions as they are included in this Act.

### 3 Interpretation

- (1) In this Act, unless the context otherwise requires,—  
**co-operative company** is defined in section 17(4) for the purposes of that section  
**Inland Revenue Acts** has the same meaning as in section 3 of the Tax Administration Act 1994  
**legal personal representative**, in relation to any person, means—
  - (a) the executor, original or by representation, or an administrator for the time being of a deceased person:
  - (b) any person who by order of court has been appointed as guardian or manager of the estate of any person:
  - (c) any other person who by order of court administers the estate of any person**Taxation Review Authority**, or **Authority**, means a Taxation Review Authority established or deemed to be established under this Act  
**widely-held company** is defined in section 17(4) for the purposes of that section.
- (2) As the context requires, words and phrases used in this Act have the same meanings as they have in the Tax Administration Act 1994 and the Income Tax Act 2007.

Compare: 1974 No 133 s 2

Section 3(2): amended, on 1 April 2008 (effective for 2008–09 income year and later income years, except when the context requires otherwise), by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).

#### **4 Construction of statutory references**

Except where there is express provision to the contrary,—

- (a) a reference in this Act to a particular Part or section is to be construed as a reference to a Part or section of this Act; and
- (b) a reference in this Act to some other particular element is to be construed as a reference to that element in its immediate context.

For example, a reference to paragraph (f) is to be construed as a reference to paragraph (f) of the section, subsection, definition, or clause in which that paragraph is contained.

#### **4A Transitional, savings, and related provisions**

The transitional, savings, and related provisions set out in the Schedule have effect according to their terms.

Section 4A: inserted, on 14 November 2018, by section 311 of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

## **Part 2**

### **Taxation Review Authorities**

#### **5 Establishment of Taxation Review Authorities**

- (1) For the purposes of the Inland Revenue Acts there shall be established 1 or more Taxation Review Authorities.
- (2) If more than 1, any Authority may be given such distinctive designation as the Governor-General determines, and any such designation may from time to time be changed by the Governor-General.
- (3) Every Authority shall consist of one person, being a District Court Judge or a barrister or solicitor of the High Court of not less than 7 years' practice.
- (4) Every Authority shall be appointed by the Governor-General on the recommendation of the Minister of Justice.
- (5) No person shall be deemed to be employed in the service of Her Majesty for the purposes of the Public Service Act 2020 or the Government Superannuation Fund Act 1956 by reason only of the person being an Authority.

Compare: 1974 No 133 s 23

Section 5(5): amended, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

#### **5A Appointment of temporary acting Authority**

- (1) If an Authority becomes incapable of acting by reason of illness, absence, or other sufficient cause, or if an Authority considers it is not proper or not desira-

ble that he or she should adjudicate on a specified matter, the Governor-General, on the recommendation of the Minister of Justice, may appoint a suitable person as an acting Authority for the period or purpose stated in the appointment.

- (2) No person may be appointed as an acting Authority unless he or she is eligible for appointment as an Authority.
- (3) An acting Authority is, while acting in that position, to be treated as an Authority.
- (4) No appointment of an acting Authority and no act done by an acting Authority may be questioned in any proceedings on the ground that the occasion for the appointment had not arisen or had ceased.

Section 5A: inserted, on 14 November 2018, by section 312 of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

## **6 Term of office of an Authority**

- (1) Except as otherwise provided in this Act, every person appointed as an Authority must be appointed for a term of up to 5 years, as the Governor-General thinks fit, and may from time to time be reappointed.

- (2) *[Repealed]*

- (3) Any person appointed as an Authority may at any time be suspended or removed from office by the Governor-General for engaging in any occupation for reward outside the duties of that office, or for inability to perform the functions of the office, bankruptcy, neglect of duty, or misconduct proved to the satisfaction of the Governor-General, or may at any time resign that office by writing addressed to the Minister of Justice:

provided that, where the terms of appointment of any person appointed as an Authority permit the person to engage in any occupation for reward outside the duties of the person's office, the person shall not be liable to be suspended or removed from office under this subsection by reason of the person so engaging in any occupation for reward so permitted.

- (4) An Authority continues in office despite the expiry of his or her term of office until—
  - (a) the Authority is reappointed; or
  - (b) the Authority's successor is appointed; or
  - (c) the Authority is notified that a replacement Authority will not be appointed; or
  - (d) the Authority vacates or is removed from office.
- (5) An Authority who continues in office for any period under subsection (4), unless he or she was removed from office, may act as an Authority during that period for the purpose of—

- (a) completing any proceedings partly or wholly heard by the Authority before the expiry of his or her term of office:
  - (b) hearing any other proceedings:
  - (c) stating a case for the High Court from a decision given by the Authority.
- (6) An Authority who has resigned, or whose successor is appointed or who will not be replaced (unless he or she was removed from office), may continue in office for the purpose of completing any proceedings that are partly or wholly heard.

Compare: 1974 No 133 s 24

Section 6(1): amended, on 14 November 2018, by section 313(1) of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

Section 6(2): repealed, on 14 November 2018, by section 313(2) of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

Section 6(3): amended, on 1 January 2002, by section 70(1) of the Human Rights Amendment Act 2001 (2001 No 96).

Section 6(4): replaced, on 14 November 2018, by section 313(3) of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

Section 6(5): inserted, on 14 November 2018, by section 313(3) of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

Section 6(6): inserted, on 14 November 2018, by section 313(3) of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

## 7 Oath to be taken by an Authority

Before entering upon the exercise of the duties of his or her office, every person appointed as an Authority shall take and subscribe an oath before a Judge of the High Court that the person will faithfully and impartially perform the duties of that office.

Compare: 1974 No 133 s 25

## 8 Remuneration and travelling expenses

There shall be paid out of money appropriated by Parliament for the purpose to any person appointed as an Authority remuneration by way of fees, salary, or allowances and travelling allowances and expenses in accordance with the Fees and Travelling Allowances Act 1951, and the provisions of that Act shall apply accordingly as if that person were a statutory board within the meaning of that Act.

Compare: 1974 No 133 s 26

## 9 An Authority not personally liable

No person appointed as an Authority shall be personally liable for any act done or omitted to be done by the person in good faith in pursuance or intended pursuance of the person's powers and authorities as an Authority.

Compare: 1974 No 133 s 27

## **10 Employee of Crown appointed as an Authority**

If any employee of the Crown is appointed as an Authority, that employee's service as an Authority shall, for the purpose of determining the employee's existing and accruing rights under the Public Service Act 2020, the New Zealand Railways Corporation Act 1981, the Post Office Act 1959, or the Government Superannuation Fund Act 1956, be deemed to be Government service in New Zealand.

Compare: 1974 No 133 s 28

Section 10: amended, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

## **11 Registrars and other officers of an Authority**

- (1) There shall from time to time be appointed under the Public Service Act 2020 such Registrars, Deputy Registrars, clerks, and other officers of an Authority as may be required, and one person may be appointed Registrar or Deputy Registrar or clerk or officer of 2 or more Authorities.
- (2) The office of Registrar or Deputy Registrar or any other office may be held either separately or in conjunction with any other office in the public service.

Compare: 1974 No 133 s 29

Section 11(1): amended, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

Section 11(2): amended, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

## **12 Officers to maintain secrecy**

Every person (other than a person appointed as an Authority) engaged or employed in connection with the work of any Authority who is not also an officer of the Department, shall, for the purposes of section 18(1) of the Tax Administration Act 1994, be deemed to be an officer of the Department, and shall make the declaration of fidelity and secrecy referred to in that section, and that section shall in every respect apply to that person as if the person were an officer of the Department.

Compare: 1974 No 133 s 30

Section 12: amended, on 18 March 2019, by section 372 of the Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5).

## **13 Functions of an Authority**

The functions of an Authority are to sit as a judicial authority for hearing and determining objections and challenges—

- (a) to assessments of tax; and
  - (b) to other decisions or determinations of the Commissioner—
- authorised by the Inland Revenue Acts.

Section 13: substituted, on 26 July 1996 (applying on and after 1 October 1996), by section 3 of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

### **13A General jurisdiction of Authorities**

Every Authority established under section 5 has a general jurisdiction—

- (a) to hear and determine objections that this Act and the Tax Administration Act 1994 authorise the Authority to hear and determine; and
- (b) to hear and determine challenges—
  - (i) that this Act and the Tax Administration Act 1994 authorise the Authority to hear and determine; and
  - (ii) *[Repealed]*

Section 13A: inserted, on 26 July 1996 (applying on and after 1 October 1996), by section 3 of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 13A(b)(ii): repealed, on 29 August 2011 (applying for a dispute or challenge, in relation to which there has been no election into the small claims jurisdiction of a Taxation Review Authority before 29 August 2011), by section 213(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

### **13AB Orderly and efficient operation**

- (1) An Authority is responsible for making any arrangements that are practicable to ensure that he or she performs his or her functions—
  - (a) in an orderly and efficient manner; and
  - (b) in a way that achieves the purposes of this Act.
- (2) The Ministry of Justice must provide the resources and administrative support necessary to enable the Authorities to perform their functions.

Section 13AB: inserted, on 14 November 2018, by section 314 of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

### **13B Small claims jurisdiction of Authorities**

*[Repealed]*

Section 13B: repealed, on 29 August 2011 (applying for a dispute or challenge, in relation to which there has been no election into the small claims jurisdiction of a Taxation Review Authority before 29 August 2011), by section 214(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

### **14 Seal**

Every Authority shall have a seal which shall be judicially noticed in all courts.

Compare: 1974 No 133 s 32

### **15 An Authority to be a commission of inquiry**

- (1) Every Authority shall, within the scope of the Authority's jurisdiction, be deemed to be a commission of inquiry under the Commissions of Inquiry Act 1908, and, subject to this Act and any regulations made under this Act, all the

provisions of that Act, except sections 11 and 12 (which relate to costs), shall apply accordingly.

- (2) An Authority, or the Registrar or Deputy Registrar purporting to act by direction or with the authority of an Authority, may issue summonses requiring the attendance of witnesses before the Authority or the production of any document, or may do any other act preliminary or incidental to the hearing of any matter by the Authority.

Compare: 1974 No 133 s 33

Section 15(2): amended, on 29 August 2011, by section 215 of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

### **Part 3**

## **Proceedings before Authorities**

### **16 Hearing of proceedings**

- (1) The procedure for the institution, hearing, and determination of any proceedings before an Authority shall, subject to the provisions of the Act authorising the hearing and determination of the objection or challenge by an Authority, be in accordance with the provisions of this Act and with any regulations relating to those proceedings, and, subject to those provisions and any practice notes issued under section 25B, an Authority may determine the Authority's own procedure.
- (2) For the purpose of hearing and determining any objection or challenge, an Authority shall have all the powers, duties, functions, and discretions of the Commissioner in making the determination.
- (3) In respect of any proceedings before an Authority—
  - (a) the objector or disputant and the Commissioner shall each be entitled to appear personally or be represented by a barrister or solicitor of the High Court or by any other person:
  - (b) except as provided in section 22 or 22B, no costs shall be awarded to or against the objector or disputant or the Commissioner.
- (4) The hearing of an objection or a challenge before an Authority shall not be open to the public.

Compare: 1974 No 133 s 34

Section 16 heading: substituted, on 26 July 1996 (applying on and after 1 October 1996), by section 4 of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 16(1): amended, on 14 November 2018, by section 315 of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

Section 16(1): amended, on 26 July 1996 (applying on and after 1 October 1996), by section 4(1)(a) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 16(1): amended, on 26 July 1996 (applying on and after 1 October 1996), by section 4(1)(b) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 16(2): amended, on 26 July 1996 (applying on and after 1 October 1996), by section 4(2) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 16(3)(a): amended, on 26 July 1996 (applying on and after 1 October 1996), by section 4(3) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 16(3)(b): amended (with effect on 1 April 2008), on 6 October 2009 (applying for the 2008–09 and later income years), by section 859(1) of the Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34).

Section 16(3)(b): amended, on 26 July 1996 (applying on and after 1 October 1996), by section 4(3) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 16(4): amended, on 26 July 1996 (applying on and after 1 October 1996) by section 4(4) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

## **17 Evidence in proceedings before an Authority**

- (1) Except as provided by subsections (2A) and (2B), an Authority may receive as evidence any statement, document, information, or matter that in the opinion of the Authority may assist the Authority to deal effectually with the proceedings before the Authority, whether or not the same would be otherwise admissible in a court of law.
- (2) Without limiting the generality of subsection (1), an Authority may receive, without formal proof—
  - (a) a copy, duly certified as correct by any responsible officer of a bank or of a widely-held company or co-operative company, of any person's account with that bank or company, and may take into consideration any entry or particular contained in that account:
  - (b) a copy, duly certified as correct by any responsible officer of a local authority or public authority, of any document in the possession of that authority, and may take into consideration any statement or particular contained in that document.
- (2A) Unless subsection (2B) applies, if the Commissioner issues a disclosure notice to a disputant, and the disputant challenges the disputable decision, the Commissioner and the disputant may raise in the challenge only the issues and the propositions of law that are disclosed in the Commissioner's and disputant's statements of position.
- (2B) An Authority may, on application by a party to a challenge to a disputable decision, allow the applicant to raise in the challenge new propositions of law, and new issues, if satisfied that—
  - (a) the applicant could not at the time of delivery of the applicant's statement of position, with due diligence, discern those propositions of law or issues; and
  - (b) having regard to the provisions of section 89A of the Tax Administration Act 1994 and the conduct of the parties, the Authority considers admission of those propositions of law, or issues is necessary to avoid manifest injustice to the Commissioner or the disputant.

- (2C) For the purposes of subsection (2A), a statement of position includes additional information which the Commissioner and the disputant agree (under section 89M(13) of the Tax Administration Act 1994) to add to the statement of position.
- (3) Subject to the preceding provisions of this section, the Evidence Act 2006 shall apply to an Authority and to all proceedings before an Authority, as if an Authority were a court within the meaning of that Act.
- (4) In this section—
- co-operative company** means—
- (a) a co-operative company registered under the Co-operative Companies Act 1956 or the Co-operative Companies Act 1996; or
- (b) a co-operative dairy company within the meaning of the Co-operative Dairy Companies Act 1949 or Part 3 of the Co-operative Companies Act 1996

**widely-held company** has the same meaning as in section YA 1 of the Income Tax Act 2007.

Compare: 1974 No 133 s 35

Section 17(1): amended, on 26 July 1996 (applying on and after 1 October 1996), by section 5(1) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 17(2A): substituted, on 29 August 2011 (applying for a dispute or challenge, in relation to which a disclosure notice is issued on or after 29 August 2011), by section 216(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 17(2B): inserted, on 26 July 1996 (applying on and after 1 October 1996), by section 5(2) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 17(2B): amended, on 29 August 2011 (applying for a dispute or challenge, in relation to which a disclosure notice is issued on or after 29 August 2011), by section 216(2)(a) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 17(2B)(a): amended, on 29 August 2011 (applying for a dispute or challenge, in relation to which a disclosure notice is issued on or after 29 August 2011), by section 216(2)(b) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 17(2B)(b): amended, on 29 August 2011 (applying for a dispute or challenge, in relation to which a disclosure notice is issued on or after 29 August 2011), by section 216(2)(c) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

Section 17(2C): inserted, on 26 July 1996 (applying on and after 1 October 1996), by section 5(2) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 17(2C): amended, on 23 September 1997, by section 122(2) of the Taxation (Remedial Provisions) Act 1997 (1997 No 74).

Section 17(3): amended, on 1 August 2007, by section 216 of the Evidence Act 2006 (2006 No 69).

Section 17(4) **co-operative company**: substituted, on 1 September 1996, by section 51 of the Co-operative Companies Act 1996 (1996 No 24).

Section 17(4) **widely-held company**: amended, on 1 April 2008 (effective for 2008–09 income year and later income years, except when the context requires otherwise), by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).

**18 Grounds of objection and burden of proof**

On the hearing and determination of any objection, the objector shall be limited to the grounds stated in the objector's objection, and, subject to section 190(2) of the Tax Administration Act 1994, the burden of proof shall be on the objector.

Compare: 1974 No 133 s 36

**19 Sittings of an Authority**

- (1) Sittings of an Authority shall be held at such times and places as the Authority from time to time appoints.
- (2) An Authority may adjourn any sitting from time to time or place to place either before the time of the sitting or at the sitting.
- (3) During the absence of the Authority or the Authority's inability to act, from any cause, the Registrar to the Authority or, where the Registrar is also absent or unable to act from any cause, the Deputy Registrar to the Authority, shall have the same powers as the Authority to adjourn a sitting.

Compare: 1974 No 133 s 37

**20 Power to proceed if either party fails to attend**

- (1) If either the objector or the disputant or the Commissioner fails to appear or be represented at the hearing of an objection or challenge before an Authority, the Authority may—
  - (a) adjourn the hearing; or
  - (b) determine the objection or challenge in the absence of the party so failing to appear or be represented; or
  - (c) where it is the objector or challenger who fails to appear or be represented, dismiss the objection or challenge.
- (2) Where under this section an Authority determines or dismisses an objection or challenge in the absence of any party, the Authority on the application of that party may, if the Authority thinks fit, grant a rehearing of the objection or challenge or, as the case may be, again set down the dismissed objection or challenge for a hearing. When such a rehearing is granted or new hearing set down, the determination of the Authority made on the initial hearing, or its dismissal of the objection or challenge, shall immediately cease to have effect.

Compare: 1974 No 133 s 38

Section 20(1): amended, on 26 July 1996 (applying on and after 1 October 1996), by section 6(1)(a) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 20(1): amended, on 26 July 1996 (applying on and after 1 October 1996), by section 6(1)(c) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 20(1)(b): amended, on 26 July 1996 (applying on and after 1 October 1996), by section 6(1)(c) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 20(1)(c): amended, on 26 July 1996 (applying on and after 1 October 1996), by section 6(1)(b) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 20(1)(c): amended, on 26 July 1996 (applying on and after 1 October 1996), by section 6(1)(c) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 20(2): amended, on 26 July 1996 (applying on and after 1 October 1996), by section 20(2) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

### **20A Hearing on papers**

- (1) Despite anything in this Act to the contrary, an Authority may determine a proceeding on the papers if he or she considers it appropriate.
- (2) Before doing so, the Authority must give the parties an opportunity to comment on whether the proceeding should be dealt with in that manner.

Section 20A: inserted, on 14 November 2018, by section 316 of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

### **20B Use of electronic facilities to hear matters**

The hearing of a matter or any part of it may be conducted by telephone, audio-visual link, or other remote access facility if an Authority considers it appropriate and the necessary facilities are available.

Section 20B: inserted, on 14 November 2018, by section 316 of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

### **21 Authority may dismiss frivolous or vexatious proceedings**

An Authority may at any time dismiss any objection or challenge, if the Authority is satisfied that the objection or challenge is frivolous or vexatious or is made solely for the purpose of delay.

Compare: 1974 No 133 s 39

Section 21 heading: substituted, on 26 July 1996 (applying on and after 1 October 1996), by section 7 of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 21: amended, on 26 July 1996 (applying on and after 1 October 1996), by section 7 of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

### **21A Authority may strike out, determine, or adjourn proceeding**

- (1) An Authority may strike out, in whole or in part, a proceeding if satisfied that it—
  - (a) discloses no reasonable cause of action; or
  - (b) is likely to cause prejudice or delay; or
  - (c) is frivolous or vexatious; or
  - (d) is otherwise an abuse of process.
- (2) If a party is neither present nor represented at the hearing of a proceeding, an Authority may,—
  - (a) if the party is required to be present, strike out the proceeding; or
  - (b) determine the proceeding in the absence of the party; or
  - (c) adjourn the hearing.

Section 21A: inserted, on 14 November 2018, by section 317 of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

## **22 Power to order costs in certain cases**

- (1) Where—
  - (a) the Commissioner or an objector or a disputant fails to appear at the time fixed for any hearing of an objection or challenge before an Authority, or fails to give adequate notice of the abandonment or settlement of the objection or challenge; or
  - (b) an Authority strikes out a proceeding under sections 21 and 21A,—  
the Authority may order the Commissioner or the objector or a disputant, as the case may require, to pay to the Crown such sum in respect of the costs of the Authority as the Authority considers reasonable.
- (2) An order by an Authority under this section shall be subject to appeal under section 26 as if—
  - (a) the order were a determination of the Authority on an objection or challenge, or a part of any determination of the Authority on the objection or challenge in respect of which the costs were ordered; and
  - (b) the amount of costs ordered were an amount of tax or duty,—  
and the provisions of sections 25 to 29 shall apply accordingly with any necessary modifications.
- (3) For the purpose of enforcing any order of an Authority made under this section, a duplicate of the order may be lodged in the District Court, and shall be enforceable in all respects as a final judgment of that court in its civil jurisdiction.

Compare: 1974 No 133 s 39A

Section 22(1): amended, on 26 July 1996 (applying on and after 1 October 1996), by section 8(a) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 22(1)(a): amended, on 26 July 1996 (applying on and after 1 October 1996), by section 8(a) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 22(1)(a): amended, on 26 July 1996 (applying on and after 1 October 1996), by section 8(b) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 22(1)(b): replaced, on 14 November 2018, by section 318 of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

Section 22(2)(a): amended, on 26 July 1996 (applying on and after 1 October 1996), by section 8(b) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 22(3): amended, on 1 March 2017, by section 261 of the District Court Act 2016 (2016 No 49).

## **22B Power to order costs for filing fees**

An Authority may order the Commissioner to pay to an objector or a disputant an amount of costs not more than the filing fee paid by the objector or disputant under the relevant regulation.

Section 22B: inserted, on 1 April 2008, by section 290 of the Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109).

### **23 Proceedings not to abate by reason of death**

Proceedings before an Authority shall not abate by reason of the death of the objector or the disputant, and the legal personal representative of the deceased objector or disputant shall be substituted.

Section 23: substituted, on 26 July 1996 (applying on and after 1 October 1996), by section 9 of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

### **24 Stating case for High Court**

(A1) This section applies only to objections commenced under Part 8 of the Tax Administration Act 1994.

- (1) An Authority may at any time, before or during the hearing or before delivering the Authority's decision, on the application of either the objector or the Commissioner or of the Authority's own motion, state a case for the opinion of the High Court on any question of law arising in any proceedings before the Authority.
- (2) The Authority shall give notice to the Commissioner and the objector of the Authority's intention to state a case under this section, specifying the registry of the High Court in which the case is to be filed.
- (3) Subsections (3), (4), (5), (6), and (7) of section 26 shall apply to a case stated under this section as if the case were an appeal to the High Court on a question of law in which the party on whose application the Authority intends to state the case, or the Commissioner where the Authority intends to state the case of the Authority's own motion, is the appellant, except that the time for submitting a case to the Authority shall be within 30 days after the date of the giving by the Authority of notice under subsection (2) of this section, or such further time as the Authority may allow.
- (4) The High Court may order the removal into the Court of Appeal of any case stated for the opinion of the High Court under this section.
- (5) The High Court or the Court of Appeal, as the case may be, shall hear and determine the question, and shall remit the case with its opinion to the Authority.

Compare: 1974 No 133 s 41

Section 24(A1): inserted, on 26 July 1996 (applying on and after 1 October 1996), by section 10 of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

### **25 Decision of an Authority**

- (1) On the determination of an objection or challenge, an Authority acting in its general jurisdiction must give its decision in writing and state the reasons for the decision.

- (2) On the request of the objector, the disputant, or the Commissioner made at the hearing or at the time the decision is given, an Authority acting in its general jurisdiction shall state in writing its findings of fact and any reasons in law for the decision.

Section 25: substituted, on 26 July 1996 (applying on and after 1 October 1996), by section 11 of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 25(1): amended, on 14 November 2018, by section 319 of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

### **25A Contempt of Authority**

- (1) A person commits an offence if the person—
- (a) wilfully insults or obstructs an Authority or any witness or officer of an Authority during a sitting of an Authority or while an Authority, a witness, or an officer is going to, or returning from, a sitting of an Authority; or
  - (b) wilfully insults or obstructs any person in attendance at a sitting of an Authority; or
  - (c) wilfully interrupts, or otherwise misbehaves at, a sitting of an Authority; or
  - (d) wilfully and without lawful excuse disobeys any order or direction of an Authority in the course of the hearing of any proceedings.
- (2) A person who commits an offence against subsection (1) is liable on conviction to a fine not exceeding \$1,000.
- (3) An Authority may order the exclusion from a sitting of that Authority of any person whose behaviour, in the opinion of the Authority, constitutes an offence against subsection (1), whether or not the person is charged with the offence, and any officer of the Authority or constable may take any steps that are reasonably necessary to enforce the exclusion.

Section 25A: inserted, on 14 November 2018, by section 320 of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

### **25B Practice notes**

- (1) All Authorities acting together may issue practice notes, to apply to all of them, as they think fit.
- (2) The practice notes must not be inconsistent with this Act or any regulations made under it and are for the guidance of an Authority, officers of an Authority, and parties before an Authority.

Section 25B: inserted, on 14 November 2018, by section 320 of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

**25C Online publication of information about procedures, time frames, and progress of decisions**

The following information must be published on an Internet site maintained by or on behalf of the chief executive of the Ministry of Justice:

- (a) information about the purpose of the Authorities and how to commence a proceeding;
- (b) any requirements that must be met to bring a proceeding;
- (c) guidelines on how and when parties may obtain information on the progress of their case and when a decision may be expected.

Section 25C: inserted, on 29 October 2019, by section 321 of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

**Part 4  
Appeals**

**26 Appeals to High Court**

- (1) The determination of an Authority on any objection shall be subject to appeal to the High Court in any case where, not being an objection referred to an Authority under section 138(1) of the Tax Administration Act 1994,—
  - (a) the amount of tax involved in the appeal to the High Court is \$2,000 or more; or
  - (b) *[Repealed]*
  - (c) the amount of loss involved in the appeal to the High Court is \$4,000 or more; or
  - (d) the appeal relates to questions of law only,—  
but shall be final and conclusive in all other cases.
- (2) In the case of an appeal the appellant shall, within 30 days after the date of the giving by the Authority of the Authority's decision in writing in relation to the determination appealed from, file with the Authority a notice of appeal specifying the registry of the High Court in which the appellant intends to file the case on appeal, and, in the case of an appeal by an objector, shall give security for the costs of the appeal to such amount and in such form as may be fixed by the Authority.
- (3) The appellant shall prepare a case setting forth the facts and the questions of law or fact arising for the determination of the High Court, and shall, within 9 months after the date of the giving by the Authority of the Authority's decision in writing relating to the determination appealed from, submit the case to the Authority whose determination is appealed from.
- (4) An Authority may return to an appellant a case submitted to the Authority under subsection (3) or further submitted under this subsection for such amend-

ment as the Authority shall direct, and the appellant shall further submit the case to the Authority within such time as the Authority shall allow.

- (5) Where an Authority accepts a case submitted or further submitted to the Authority under subsection (3) or subsection (4), the Authority shall sign the case and shall deliver the case so signed to the appellant.
- (6) The appellant shall, within 14 days after the date of receipt of the case delivered by the Authority under subsection (5), transmit it to the Registrar of the High Court in the registry specified in the notice of appeal, and the Registrar shall then enter the appeal for hearing at the first practicable sitting of the court.
- (7) On the hearing of the appeal the High Court may, if it thinks fit, cause the case stated to be sent back to the Authority for amendment, and subsections (4), (5), and (6) shall, with any necessary modifications, apply as if the case had been submitted to the Authority under subsection (3).
- (8) This section applies only to objections commenced under Part 8 of the Tax Administration Act 1994.

Compare: 1974 No 133 s 43

Section 26(1)(a): amended, on 26 July 1996 (applying on and after 1 October 1996), by section 12(1)(a) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 26(1)(b): repealed, on 26 July 1996 (applying on and after 1 October 1996), by section 12(1)(b) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 26(8): added, on 26 July 1996 (applying on and after 1 October 1996), by section 12(2) of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

## **26A Challenges appealed to High Court**

- (1) Unless subsection (2) applies, the determination by an Authority of a challenge may be appealed to the High Court if—
  - (a) the amount of tax involved in the appeal is \$2,000 or more; or
  - (b) the amount of net loss involved in the appeal is \$4,000 or more.
- (2) The determination by an Authority of a challenge may not be appealed to the High Court if the determination was made by the Authority under a tax law that provides for the Authority's determination to be final.
- (3) This section applies only to challenges commenced under Part 8A of the Tax Administration Act 1994.

Section 26A: inserted, on 26 July 1996 (applying on and after 1 October 1996), by section 13 of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 26A(1)(b): amended, on 26 July 1996 (applying to the 1997–98 and subsequent income years), by section 484 of the Taxation (Core Provisions) Act 1996 (1996 No 67).

Section 26A(2): substituted, on 29 August 2011 (applying for a dispute or challenge, in relation to which there has been no election into the small claims jurisdiction of a Taxation Review Authority before 29 August 2011), by section 217(1) of the Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63).

**27 Removal of appeal to Court of Appeal**

The High Court may order the removal into the Court of Appeal of any case on appeal stated for the opinion of the High Court under this Act.

Compare: 1974 No 133 s 44

**28 Appeal to Court of Appeal**

The decision of the High Court on any case on appeal under section 26 or section 26A or on any case stated for its opinion under section 24 shall be subject to appeal to the Court of Appeal.

Compare: 1974 No 133 s 45

Section 28: amended, on 26 July 1996 (applying on and after 1 October 1996), by section 14 of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

**29 Costs on appeal**

- (1) In respect of any proceedings before the High Court or the Court of Appeal on an appeal under section 26 or section 26A from a determination of an Authority or on any case stated for the opinion of the court under section 26 or section 26A, the court may award such costs to or against either party as it thinks just.
- (2) The Commissioner shall not be required to give security in any such proceedings before the High Court or Court of Appeal.
- (3) All costs awarded against the Commissioner by the High Court or Court of Appeal shall be payable out of money appropriated by Parliament, and not otherwise.

Compare: 1974 No 133 s 46

Section 29(1): amended, on 26 July 1996 (applying on and after 1 October 1996), by section 15 of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

**Part 5**

**Miscellaneous provisions**

**30 Regulations**

- (1) The Governor-General may from time to time, by Order in Council, make regulations for the due administration of this Act and for the conduct of all persons concerned in its administration and generally for carrying this Act into effect.
- (2) Without limiting the power to make regulations conferred by subsection (1), regulations may be made under that section for all or any of the following purposes:
  - (a) prescribing the procedure for the making of objections or challenges and the practice and procedure of Authorities in relation to those objections or challenges:

- (b) making any provision which may be necessary or desirable to enable Authorities to exercise their functions or to publish their decisions and determinations:
  - (c) prescribing the practice and procedure in respect of appeals from decisions and determinations of Authorities:
  - (d) prescribing the fees to be paid in respect of the filing of any proceedings brought under this Act:
  - (e) prescribing the circumstances in which any fees paid or to be paid in respect of the filing of any proceedings brought under this Act may be refunded, remitted, or waived, in whole or in part.
- (3) Regulations under this section may prescribe fines for offences against the regulations, not exceeding \$500 in any case.

Compare: 1974 No 133 s 48

Section 30(2)(a): amended, on 26 July 1996 (applying on and after 1 October 1996), by section 16 of the Taxation Review Authorities Amendment Act 1996 (1996 No 57).

Section 30(2)(d): added, on 23 September 1997, by section 122(3) of the Taxation (Remedial Provisions) Act 1997 (1997 No 74).

Section 30(2)(d): amended, on 19 December 2007, by section 291 of the Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109).

Section 30(2)(e): added, on 19 December 2007, by section 291 of the Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109).

### **31 Savings**

- (1) The continuity of the operation of the law contained in the enactments repealed by section YB 3 of the Income Tax Act 1994 shall not be affected by the substitution of the Income Tax Act 1994, the Tax Administration Act 1994, and this Act, for those enactments.
- (2) Any person holding office immediately before the commencement of this Act as an Authority established under section 23 of the Inland Revenue Department Act 1974 shall continue in office as if, at the time of that person's appointment, that person had been appointed as an Authority established under this Act.
- (3) Any person appointed as a Registrar, Deputy Registrar, clerk, or other officer of an Authority under section 29 of the Inland Revenue Department Act 1974 shall continue as such as if, at the time of that person's appointment, that person had been appointed to the relevant position under section 5 of this Act.
- (4) Every reference to a Board of Review in any Act, regulation, or other enactment shall, unless the context otherwise requires, be read as a reference to a Taxation Review Authority.

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**Schedule**  
**Transitional, savings, and related provisions**

s 4A

**Part 1**  
**Provisions relating to Tribunals Powers and Procedures Legislation**  
**Act 2018**

Schedule: inserted, on 14 November 2018, by section 322 of the Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51).

**1 Authorities appointed for more than 5 years continue in office**

- (1) A person who holds the position of Taxation Review Authority immediately before the commencement date and has been appointed for a term of more than 5 years continues in office for the balance of his or her term, despite section 313 of the Tribunals Powers and Procedures Legislation Act 2018, and may be reappointed if he or she qualifies for reappointment, under the principal Act.
- (2) In this clause, **commencement date** means the date on which section 313 of the Tribunals Powers and Procedures Legislation Act 2018 comes into force.

## Reprints notes

### 1 *General*

This is a reprint of the Taxation Review Authorities Act 1994 that incorporates all the amendments to that Act as at the date of the last amendment to it.

### 2 *Legal status*

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

### 3 *Editorial and format changes*

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

### 4 *Amendments incorporated in this reprint*

Public Service Act 2020 (2020 No 40): section 135

Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 (2019 No 5): section 372

Tribunals Powers and Procedures Legislation Act 2018 (2018 No 51): Part 1 subpart 21

District Court Act 2016 (2016 No 49): section 261

Taxation (Tax Administration and Remedial Matters) Act 2011 (2011 No 63): sections 213–217

Taxation (International Taxation, Life Insurance, and Remedial Matters) Act 2009 (2009 No 34): section 859

Taxation (Business Taxation and Remedial Matters) Act 2007 (2007 No 109): sections 290, 291

Income Tax Act 2007 (2007 No 97): section ZA 2(1)

Evidence Act 2006 (2006 No 69): section 216

Taxation (Base Maintenance and Miscellaneous Provisions) Act 2005 (2005 No 79): section 162

Taxation (Venture Capital and Miscellaneous Provisions) Act 2004 (2004 No 111): section 163

Human Rights Amendment Act 2001 (2001 No 96): section 70(1)

Taxation (Remedial Provisions) Act 1997 (1997 No 74): section 122

Taxation (Core Provisions) Act 1996 (1996 No 67): section 484

Taxation Review Authorities Amendment Act 1996 (1996 No 57)

Co-operative Companies Act 1996 (1996 No 24): section 51