



## ANALYSIS

Title

- |  |  |
|--|--|
|  | 1. Short Title and commencement                |
|  | 2. Evidence in proceedings before an Authority |

1994, No. 80

**An Act to amend the Inland Revenue Department Act 1974**

[14 September 1994]

BE IT ENACTED by the Parliament of New Zealand as follows:

**1. Short Title and commencement**—(1) This Act may be cited as the Inland Revenue Department Amendment Act 1994, 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 be deemed to have come into force on the 1st day of July 1994.

**2. Evidence in proceedings before an Authority**—(1) Section 35 (2) of the principal Act is hereby amended by omitting the words “public company”, and substituting the words “widely-held company”.

(2) Section 35 (4) of the principal Act is hereby amended by repealing the definition of the term “public company”, and substituting the following definition:

“‘Widely-held company’ has the meaning assigned to that term by section 8B of the Income Tax Act 1976.”

---

This Act is administered in the Inland Revenue Department.

---