



## ANALYSIS

Title	2. Definitions
1. Short Title	

1995, No. 82

**An Act to amend the Income Tax Act 1994**

[15 December 1995]

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

**1. Short Title**—This Act may be cited as the Income Tax Act 1994 Amendment Act (No. 6) 1995, and shall be read together with and deemed part of the Income Tax Act 1994 (hereinafter referred to as the principal Act).

**2. Definitions**—Section OB 1 of the principal Act is hereby amended by inserting in paragraph (i) of the definition of the term “excepted financial arrangement”, after subparagraph (i), the following subparagraph:

“(ia) Sporting event under a sports-betting system established under Part VB of the Racing Act 1971:”.

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This Act is administered in the Inland Revenue Department.

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