

**Reprint
as at 1 September 2013**



**Tax Administration (Form of
Warrant) Regulations 2003**

(SR 2003/80)

Tax Administration (Form of Warrant) Regulations 2003: revoked, on 1 September 2013, by section 163 of the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52).

Silvia Cartwright, Governor-General

Order in Council

At Wellington this 14th day of April 2003

Present:

Her Excellency the Governor-General in Council

Pursuant to section 224(1) of the Tax Administration Act 1994 and to section 83(6) of the Taxation (Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Act 2003, Her Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following regulations.

Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this reprint.

Note 4 at the end of this reprint provides a list of the amendments incorporated.

These regulations are administered by the Inland Revenue Department.

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Regulations

- 1 Title**
These regulations are the Tax Administration (Form of Warrant) Regulations 2003.
- 2 Commencement**
These regulations come into force on 15 May 2003.
- 3 Application of section 83(5) of Taxation (Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Act 2003**
Section 83(5) of the Taxation (Maori Organisations, Taxpayer Compliance and Miscellaneous Provisions) Act 2003 applies to a warrant issued on or after 15 May 2003.
- 4 Warrant to enter private dwelling**
A warrant issued under section 16(4) of the Tax Administration Act 1994 must be in the form set out in schedule 1.
Regulation 4: amended, on 18 December 2006, by section 249 of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

4B Warrant to remove and retain books or documents

A warrant issued under section 16C of the Tax Administration Act 1994 must be in the form set out in schedule 2.

Regulation 4B: inserted, on 18 December 2006, by section 250 of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

5 Revocation

The Tax Administration (Form of Warrant) Regulations 1995 (SR 1995/39) are revoked.

Schedule 1
Form of warrant

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Warrant to enter private dwelling
Section 16(4), Tax Administration Act 1994

- 1 **To** every officer of the Inland Revenue Department authorised by the Commissioner of Inland Revenue under section 16 of the Tax Administration Act 1994 (**you**)
(*or To [full name], officer of the Inland Revenue Department authorised by the Commissioner of Inland Revenue under section 16 of the Tax Administration Act 1994 (you)*)
 - 2 I am satisfied, on written application made on oath by *[full name]*, that there are reasonable grounds for believing that the exercise by you of your inspection functions under section 16 of the Tax Administration Act 1994 requires physical access to the private dwelling at *[location]*.
 - 3 You may enter that private dwelling under this warrant and you have the powers to obtain information given by that section.
 - 4 Other persons whom you consider necessary for the effective exercise of your inspection powers may (*or may not*) accompany you.
 - 5 This warrant is valid from *[date of issue]* and expires on *[date of expiry that is 1 month or less from the date of issue]*.
- Dated at this day of 20

District Court Judge
(*or Justice of the Peace*
or Community Magistrate
or Registrar (who is not an officer or an employee of the Inland Revenue Department))

Schedule 2

r 4B

Form of warrant

Schedule 2: added, on 18 December 2006, by section 251 of the Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81).

**Warrant to remove and retain books or
documents**

Section 16C(2), Tax Administration Act 1994

- 1 **To** every officer of the Inland Revenue Department (**you**) authorised by the Commissioner of Inland Revenue under sections 16 and 16C of the Tax Administration Act 1994
(*or To [full name]*, officer of the Inland Revenue Department (**you**) authorised by the Commissioner of Inland Revenue under sections 16 and 16C of the Tax Administration Act 1994).
- 2 I am satisfied, on written application made on oath by [*full name*], that there are reasonable grounds for believing that the exercise by you of your inspection functions under section 16 of the Tax Administration Act 1994 requires removing documents from a place, namely [*location*], and retaining them for a full and complete inspection.
- 3 You have the powers to obtain information given by section 16 of the Tax Administration Act 1994 and under this warrant you have the powers to remove and retain documents given by section 16C of that Act.
- 4 Other persons whom you consider necessary for the effective exercise of your inspection functions may (*or may not*) accompany you.
- 5 This warrant is valid from [*date of issue*] and expires on [*date of expiry that is 1 month or less from the date of issue*].

Dated at this day of 20

District Court Judge
(*or Justice of the Peace
or Community Magistrate
or Registrar (who is not an officer or an employee of the Inland Revenue Department)*)

Schedule 2 clause 2: amended, on 2 November 2012, by section 268(1) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

**Tax Administration (Form of Warrant)
Regulations 2003**

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1 September 2013

Schedule 2 clause 3: amended, on 2 November 2012, by section 268(2) of the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88).

Marie Shroff,
Clerk of the Executive Council.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 17 April 2003.

Reprints notes

1 *General*

This is a reprint of the Tax Administration (Form of Warrant) Regulations 2003 that incorporates all the amendments to those regulations as at the date of the last amendment to them.

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, will have the status of an official version once issued by the Chief Parliamentary Counsel under section 17(1) of that Act.

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*

Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Act 2013 (2013 No 52): section 163

Taxation (Annual Rates, Returns Filing, and Remedial Matters) Act 2012 (2012 No 88): section 268

Taxation (Savings Investment and Miscellaneous Provisions) Act 2006 (2006 No 81): sections 249–251
