



Taxation Review Authorities Amendment Regulations 2018

Patsy Reddy, Governor-General

Order in Council

At Wellington this 30th day of July 2018

Present:

Her Excellency the Governor-General in Council

These regulations are made under section 30 of the Taxation Review Authorities Act 1994 on the advice and with the consent of the Executive Council.

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Regulations

1 Title

These regulations are the Taxation Review Authorities Amendment Regulations 2018.

2 Commencement

These regulations come into force on the 28th day after the date of their notification in the *Gazette*.

3 Principal regulations

These regulations amend the Taxation Review Authorities Regulations 1998 (the **principal regulations**).

4 Regulation 13 amended (Personal service)

- (1) In regulation 13, replace “by these regulations to be served under this Part or Part 3” with “under this Part to be served”.
- (2) In regulation 13(a), replace “Director, Litigation Management, at the offices of the Litigation Management Unit, Level 11, Asteron House” with “Legal Services Leader, Legal Services, at the offices of the Inland Revenue Department, Asteron Centre”.

5 Regulation 23 amended (Personal service)

In regulation 23(a), replace “Director, Litigation Management, at the offices of the Litigation Management Unit, Level 11, Asteron House” with “Legal Services Leader, Legal Services, at the offices of the Inland Revenue Department, Asteron Centre”.

Michael Webster,
Clerk of the Executive Council.

Explanatory note

This note is not part of the regulations, but is intended to indicate their general effect.

These regulations, which come into force 28 days after the date of their notification in the *Gazette*, amend the Taxation Review Authorities Regulations 1998.

The amendments update how documents are required to be served on the Commissioner of Inland Revenue in the case of—

- objections under Part 8 of the Tax Administration Act 1994; and
- challenges under Part 8A of that Act.

Issued under the authority of the Legislation Act 2012.

Date of notification in *Gazette*: 2 August 2018.

These regulations are administered by the Inland Revenue Department.