



ANALYSIS

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1996, No. 65

An Act to amend the Child Support Act 1991

[26 July 1996]

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

1. Short Title and application—(1) This Act may be cited as the Child Support Amendment Act 1996, and shall be read together with and deemed part of the Child Support Act 1991 (in this Act referred to as the principal Act).

(2) This Act shall apply with respect to obligations, liabilities, and rights in respect of the 1997-98 income year and subsequent years.

2. Objections to appealable decisions—Section 90(1)(d) of the principal Act is amended by omitting the words “or section 173”.

3. Unpaid financial support to constitute charge on payer's property—Section 169(1) of the principal Act is amended—

(a) By inserting, after the words “Commissioner under this Part of this Act”, the words “or the Tax Administration Act 1994”:

- (b) By omitting the words “(including any penalty)”, and substituting the words “(including any interest or penalty)”.

4. Other offences in relation to this Part—The principal Act is amended by repealing section 172, and substituting the following section:

“172. Without limiting the application of section 208 of this Act, it is hereby declared that every person commits an offence against this Act who discloses information to any other person where, by reason of the provisions of section 170 of this Act, the person is not permitted to disclose that information to that other person.”

5. Penalty for late deductions—Section 173 of the principal Act is repealed.

6. Write-off of late deduction penalty—Section 174 of the principal Act is repealed.

7. Application of other provisions to amounts payable under this Part—Section 175 of the principal Act is amended by inserting, after the words “provisions of the Act”, the words “and the Tax Administration Act 1994”.

8. Offences—Section 208 of the principal Act is amended by repealing paragraph (d).

9. Offences by payers—The principal Act is amended by inserting, after section 208, the following section:

“208A. (1) No person being a payer within the meaning of section 153 of this Act, or an officer or employee of such a person, may be convicted of an offence under section 208 of this Act.

“(2) Notwithstanding subsection (1) of this section, a person specified in that subsection, and an officer or employee of such a person, may be convicted of an offence under section 208 (c) of this Act.”

10. Officers and employees of corporate bodies—Section 209 of the principal Act is repealed.

11. Penalties for offences—Section 210 of the principal Act is amended—

(a) By repealing subsection (1):

(b) By omitting from subsection (2) the words “Every person who commits an offence against section 172 (1)(a) or section 172 (1)(d) or section 209 (2) of this Act”, and

substituting the words “Every person who commits an offence against section 172 of this Act”.

12. Application of repealed provisions of Tax Administration Act 1994—The principal Act is amended by adding the following section:

“275. Where a provision of this Act (‘a relevant provision’)—

“(a) Refers to a provision of the Tax Administration Act 1994 that is repealed by the Tax Administration Amendment Act (No. 2) 1996; and

“(b) Incorporates the repealed provision for any purpose to give effect to the relevant provision,—

the repealed provision shall be deemed to continue in effect for the purpose of giving effect to the relevant provision.”

This Act is administered in the Inland Revenue Department.
