



Tax Administration Amendment Act 2005

Public Act 2005 No 22
Date of assent 24 March 2005
Commencement see section 2

Contents

1	Title	Schedule
2	Commencement	Amendments to principal Act
3	Amendments to principal Act in Schedule	

The Parliament of New Zealand enacts as follows:

1 Title

- (1) This Act is the Tax Administration Amendment Act 2005.
- (2) In this Act, the Tax Administration Act 1994 is called “the principal Act”.

2 Commencement

- (1) Except as provided in subsection (2), this Act comes into force on 26 April 2005.
- (2) Section 3(2) comes into force on 1 April 2007.

3 Amendments to principal Act in Schedule

- (1) The principal Act is amended in the manner set out in Part 1 of the Schedule.
 - (2) The principal Act is amended in the manner set out in Part 2 of the Schedule.
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Schedule Amendments to principal Act

Part 1

Amendments to come into force on 26 April 2005

Section 33A

In subsection (1)(e), replace “does not have a spouse” with “is not living in a marriage, civil union, or de facto relationship between a man and a woman, with a person”.

In subsection (1)(f), replace “or the spouse of the natural person” with “or the person with whom the natural person lives in a marriage, civil union, or de facto relationship between a man and a woman,”.

Section 46A

In subsection (3), replace “make an assessment of that person’s entitlement or his or her spouse’s entitlement” with “assess the entitlement of that person, or of the person with whom that person lives in a marriage, civil union, or de facto relationship between a man and a woman,”.

Section 83

In subsection (2)(e), replace “and his or her spouse” with “and the person with whom the qualifying person lives in a marriage, civil union, or de facto relationship between a man and a woman”.

In subsection (2)(f), replace “and his or her spouse” with “and the person with whom the qualifying person lives in a marriage, civil union, or de facto relationship between a man and a woman”.

In subsection (2)(g), replace “and his or her spouse” with “and the person with whom the qualifying person lives in a marriage, civil union, or de facto relationship between a man and a woman”.

In subsection (2)(h), replace “and his or her spouse” with “and the person with whom the qualifying person lives in a marriage, civil union, or de facto relationship between a man and a woman”.

Section 84

In subsection (1)(a), replace “spouse (if any)” with “the person (if any) with whom the qualifying person lives in a marriage, civil union, or de facto relationship between a man and a woman”.

In subsection (2), in the words before paragraph (a), replace “spouse (if any)” with “the person (if any) with whom the qualifying person lives in a marriage, civil union, or de facto relationship between a man and a woman”.

Part 1—*continued***Section 84**—*continued*

In subsection (2)(a), replace “spouse (if any)” with “the person (if any) with whom the qualifying person lives in a marriage, civil union, or de facto relationship between a man and a woman”.

In subsection (2)(b), replace “spouse (if any)” with “the person (if any) with whom the qualifying person lives in a marriage, civil union, or de facto relationship between a man and a woman”.

In subsection (2)(c), replace “spouse (if any)” with “the person (if any) with whom the qualifying person lives in a marriage, civil union, or de facto relationship between a man and a woman”.

In subsection (3), replace “spouse (if any)”—

- (a) in the first place that it occurs, with “the person (if any) with whom the qualifying person lives in a marriage, civil union, or de facto relationship between a man and a woman”:
- (b) in the second place that it occurs, with “person (if any)”.

In subsection (4), replace “spouse, if any” with “any person with whom the qualifying person lives in a marriage, civil union, or de facto relationship between a man and a woman”.

Section 173M

In subsection (5), in the definition of **relative**, replace “marriage” with “marriage, civil union or de facto relationship”.

Replace subsection (6)(b) with the following:

- “(b) persons are connected by marriage, civil union or de facto relationship if one person is in a marriage, civil union or de facto relationship with the other:”.

Omit subsection (7).

Part 2

Amendments to come into force on 1 April 2007

Section 33A

In subsection (1)(e), omit “between a man and a woman”.

In subsection (1)(f), omit “between a man and a woman”.

Section 46A

In subsection (3), omit “between a man and a woman”.

Section 83

In subsection (2)(e), omit “between a man and a woman”.

In subsection (2)(f), omit “between a man and a woman”.

Part 2—*continued*

Section 83—continued

In subsection (2)(g), omit “between a man and a woman”.

In subsection (2)(h), omit “between a man and a woman”.

Section 84

In subsection (1)(a), omit “between a man and a woman”.

In subsection (2), in the words before paragraph (a), omit “between a man and a woman”.

In subsection (2)(a), omit “between a man and a woman”.

In subsection (2)(b), omit “between a man and a woman”.

In subsection (2)(c), omit “between a man and a woman”.

In subsection (3), omit “between a man and a woman”.

In subsection (4), omit “between a man and a woman”.

Legislative history

10 March 2005

Divided from Relationships (Statutory References)
Bill (Bill 151–2) as Bill 151–3S

15 March 2005

Third reading

24 March 2005

Royal assent

This Act is administered in the Inland Revenue Department.
