

[AS REPORTED FROM THE COMMITTEE OF THE WHOLE HOUSE]

*House of Representatives, 27 May 1986*

**Words struck out are shown in italics within bold round brackets; words inserted are shown in roman underlined with a single rule.**

**[This Bill was formerly clauses 6 to 8 of the Inland Revenue Offences Bill]**

*Hon. R. O. Douglas*

## **LAND TAX AMENDMENT (NO. 2)**

### ANALYSIS

Title	2. Penalty for failure to furnish returns, etc.
1. Short Title and commencement	3. Officers and employees of corporate bodies

### A BILL INTITULED

#### **An Act to amend the Land Tax Act 1976**

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

**1. Short Title and commencement**—(1) This Act may be cited as the Land Tax Amendment Act 1986, and shall be read together with and deemed part of the Land Tax Act 1976 (hereinafter referred to as the principal Act).

(2) This Act shall come into force on the 1st day of **(May)** July 1986 and apply to offences committed on or after that date.

(3) Any proceedings commenced (whether before or after the commencement of this Act) for an offence committed before the commencement of this Act shall be heard and determined as if this Act had not been enacted.

**2. Penalty for failure to furnish returns, etc.**—(1) Section 58 of the principal Act (as amended by section 6 (1) of the Land Tax Amendment Act 1977) is hereby further amended by repealing subsections (2) and (3), and substituting the following subsections:

“(2) Every person who commits an offence against section 58 (1) (a) or **section 58A (2)** of this Act shall,—

“(a) On the first occasion on which that person is convicted of any such offence or more than one such offence, be liable, in respect of that offence or, as the case may be, each of those offences, to a fine not exceeding \$2,000:

- “(b) On the second occasion on which that person is convicted of any such offence or more than one such offence, be liable, in respect of that offence or, as the case may be, each of those offences, to a fine not exceeding \$4,000: 5
- “(c) On every occasion, other than the occasions referred to in paragraphs (a) and (b) of this subsection, on which that person is convicted of any such offence or more than one such offence, be liable, in respect of that offence or, as the case may be, each of those 10 offences, to a fine not exceeding \$6,000.
- “(3) Every person who commits an offence against this Act for which no other penalty is prescribed shall,—
- “(a) On the first occasion on which that person is convicted of any such offence or more than one such offence, 15 be liable, in respect of that offence or, as the case may be, each of those offences, to a fine not exceeding \$15,000:
- “(b) On every occasion, other than the occasion referred to in paragraph (a) of this subsection, on which that 20 person is convicted of any such offence or more than one such offence, be liable, in respect of that offence or, as the case may be, each of those offences, to a fine not exceeding \$25,000.”
- (2) The Land Tax Amendment Act 1977 is hereby 25 consequentially amended by repealing section 6 (1).

**3. Officers and employees of corporate bodies**—The principal Act is hereby amended by inserting, after section 58, the following section:

“58A. (1) For the purposes of this section, unless the context 30 otherwise requires, ‘officer’, in relation to a corporate body, includes—

“(a) A director or secretary or other statutory officer of the corporate body:

“(b) A receiver or a manager of any property of the corporate 35 body, or a person having powers or responsibilities, similar to those of such a receiver or manager, in relation to the corporate body:

“(c) A liquidator of the corporate body.

“(2) Every person commits an offence against this Act who, 40 being an officer or an employee of a corporate body, is, by reason of that office or, as the case may be, that employment, responsible (whether pursuant to any statute or rule of law, or any instructions of the corporate body or for any other

reason) for furnishing to the Commissioner any information or any statement or any return pursuant to this Act or pursuant to any notice, order, or requirement issued, made, or notified pursuant to this Act, and who fails to furnish that information  
5 or that statement or that return, as the case may be, to the Commissioner within the time specified for the furnishing thereof.”