

## New Zealand

# Duties Guide

The **New Zealand Duties Guide** is regularly updated, incorporating amending legislation as soon as possible. Where applicable, historical legislation is discussed. Reference is made to all forms of determinations, Orders in Council and rulings that impact on duties and customs.

## Features and Benefits

- Written in plain language, making tax law and legislation simple and easy to understand
- Commentary discusses rulings and standard practice statements issued by Inland Revenue under the relevant section
- Continually updated so you can rely on the information
- Detailed index makes it easy to locate your specific topic of interest
- Practitioner's viewpoint section
- Section on the implications of the abolition of gift duty

## Topics

### Commentary

- Customs duty
- Approved issuer levy
- Gaming duty
- Repealed regimes

## Topics

### Legislation

- Gaming Duties Act 1971
- Estate And Gift Duties Act 1968
- Gambling Act 2003
- Gaming And Lotteries Act 1977
- Dumping And Countervailing Duties Act 1988
- Casino Control Act 1990
- Customs And Excise Act 1996
- Customs And Excise Regulations 1996



**NEWS:** Included in the service is **New Zealand Duties and Levies Tracker**, a regular alerting service from CCH analysts that keeps you up-to-date with news and developments as they happen. Tracker alerts can be received daily or weekly, by RSS feed or by email - the choice is yours.



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