

## New Zealand



### ANALYSIS

<p style="text-align: center;">Title.</p> <p>1. Short Title.</p> <p style="text-align: center;">AMENDMENTS AFFECTING PART IV OF PRINCIPAL ACT.</p> <p>2. Imposing liability on non-resident companies for charge on income under Part IV of principal Act.</p> <p>3. Imposing liability for charge on certain public authorities.</p> <p>4. Companies entitled to allowance for land-tax in computation of chargeable income.</p>	<p>5. Section 127 of principal Act amended. Repeal.</p> <p style="text-align: center;">MISCELLANEOUS AMENDMENTS.</p> <p>6. Family benefits to be payable in respect of two or more children.</p> <p>7. Commission may in special cases grant a benefit under Part II of principal Act notwithstanding the death of the applicant before the completion of the investigation of his claim.</p> <p>8. Section 95 of principal Act amended.</p>
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1940, No. 5

Title.                    AN ACT to amend the Social Security Act, 1938.

[19th July, 1940

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

Short Title.

1. This Act may be cited as the Social Security Amendment Act, 1940, and shall be read together with and deemed part of the Social Security Act, 1938 (hereinafter referred to as the principal Act).

1938, No. 7

## AMENDMENTS AFFECTING PART IV OF PRINCIPAL ACT.

2. (1) For the purposes of this section, the expression "non-resident company" means a company that is not resident in New Zealand for the purposes of section one hundred and twenty-five of the principal Act.

Imposing liability on non-resident companies for charge on income under Part IV of principal Act.

(2) Except as provided in the next succeeding subsection, every non-resident company shall, in respect of the income derived by it from New Zealand for the year ending on the thirty-first day of March, nineteen hundred and forty-one, or for any year thereafter, be liable for the charge on income imposed by Part IV of the principal Act.

(3) This section shall not apply with respect to any company of a class that is for the time being exempted by the Governor-General in Council from the operation of this section, or to any company that is for the time being assessable for income-tax under section ninety-seven of the Land and Income Tax Act, 1923, or section nine of the Land and Income Tax Amendment Act, 1930, or section nine of the Land and Income Tax Amendment Act, 1932-33, or section three of the Finance Act (No. 2), 1937.

See Reprint of Statutes, Vol. VII, p. 312  
Ibid., p. 351  
1932-33, No. 40  
1937, No. 36

(4) The provisions of subsections three, four, and seven of section one hundred and twenty-five of the principal Act (relating to companies resident in New Zealand) shall apply with respect to non-resident companies in the same manner as they apply with respect to companies resident in New Zealand.

(5) Dividends derived from a non-resident company liable under this section to a charge on income and declared by the company at any time after the thirty-first day of March, nineteen hundred and forty-one, shall be exempt from the charge imposed by Part IV of the principal Act if and so far as the Commissioner is satisfied that they have been paid out of income derived by the company from New Zealand after the thirty-first day of March, nineteen hundred and forty.

3. (1) Every public authority within the meaning of the Land and Income Tax Act, 1923, that is for the time being liable for income-tax shall be liable for the charge on income imposed by Part IV of the principal Act in the same manner in all respects as if it were a company.

Imposing liability for charge on certain public authorities.

(2) All moneys payable by any public authority on account of the said charge shall be paid without further appropriation than this section.

Companies entitled to allowance for land-tax in computation of chargeable income.

4. (1) Section one hundred and twenty-five of the principal Act is hereby amended, as from the passing of that Act, by omitting from subsection six the words "land-tax and".

(2) The amendment made by the last preceding subsection shall not affect the computation of the chargeable income of any company for the year ended on the thirty-first day of March, nineteen hundred and forty.

Section 127 of principal Act amended.

5. (1) Subsection three of section one hundred and twenty-seven of the principal Act is hereby amended, as from the passing of that Act, by inserting, after the words "by weekly payments", the words "or stakes that are subject to stakes duty in accordance with section one hundred and ninety-four of the Stamp Duties Act, 1923".

See Reprint of Statutes, Vol. VII, p. 459 Repeal.

(2) Section one hundred and twenty-seven of the principal Act is hereby further amended as from the thirty-first day of March, nineteen hundred and forty, by repealing subsection seven thereof.

#### MISCELLANEOUS AMENDMENTS.

Family benefits to be payable in respect of two or more children.

6. (1) Section twenty-eight of the principal Act is hereby amended by omitting from subsection one thereof the word "three", and substituting the word "two".

(2) Section thirty of the principal Act is hereby amended by omitting the word "two" wherever it occurs, and substituting in each case the word "one".

(3) This section shall be deemed to have come into force on the first day of July, nineteen hundred and forty.

Commission may in special cases grant a benefit under Part II of principal Act notwithstanding the death of the applicant before the completion of the investigation of his claim.

7. Where, before the completion of the investigation of any claim for a benefit under Part II of the principal Act, the applicant has died (whether before or after the passing of this Act), leaving a widow or leaving any dependent child or dependent children, the Commission may in its discretion grant a benefit as if the applicant had not died, and in any such case the provisions of section seventy-five of the principal Act shall apply as if the applicant had been in receipt of the benefit at the time of his death.

8. (1) Subsection three of section ninety-five of the principal Act is hereby amended, as from the passing of that Act, by inserting the word " full " before the words " maternity benefits ", and by adding the following words: " Where in connection with the birth of any child a woman entitled to claim maternity benefits has received partial benefits in accordance with the said paragraph (a) or the said paragraph (b), but has not received the full benefits to which she was entitled thereunder, any payment made from the National Provident Fund in respect of the birth of the child shall not exceed the actual cost incurred by or on account of the mother in respect of any additional services in the nature of maternity benefits received by her, or the amount that would have been payable out of the Social Security Fund in respect of those services if they had been afforded as maternity benefits, whichever is the less ".

Section 95 of principal Act amended.

(2) Nothing in the last preceding subsection shall affect the validity of any payment made from the National Provident Fund before the passing of this Act in respect of the birth of any child.