



ANALYSIS

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1953, No. 114

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

[27 November 1953

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

1. This Act may be cited as the Social Security Amendment Act 1953, and shall be read together with and deemed part of the Social Security Act 1938 (hereinafter referred to as the principal Act). Short Title. 1938, No. 7

PART I

FINANCIAL PROVISIONS

2. Except as otherwise provided herein, this Part of this Act shall apply with respect to the charge on income derived during the year that ended on the thirty-first day of March, nineteen hundred and fifty-three, and during every subsequent year. Application of this Part.

Due dates of  
payment of  
charge on  
income other  
than salary  
or wages.  
1948, No. 78  
1952, No. 81

3. (1) Section one hundred and twenty of the principal Act is hereby amended by repealing subsection one (as substituted by section twenty-four of the Finance Act (No. 2) 1948 and amended by section fourteen of the Finance Act (No. 2) 1952), and substituting the following subsection:

“(1) The charge imposed by this Part of this Act in respect of income other than salary or wages (not being income to which section one hundred and eighteen of this Act applies) shall be due and payable by equal instalments on the seventh day of June and the seventh day of November in the year following the financial year for which that income was derived.”

(2) Section one hundred and twenty of the principal Act is hereby further amended by omitting from subsection three (as amended by section fourteen of the Finance Act (No. 2) 1952) the words “fails to pay any instalment of the charge on income other than salary or wages on or before the seventh day of the month following that in which the instalment became due”, and substituting the words “makes default for more than one month after the due date thereof in the payment of any instalment of the charge on income other than salary or wages”.

(3) Subsection one of this section shall apply with respect to the charge on income derived during the year ending on the thirty-first day of March, nineteen hundred and fifty-four, and during every subsequent year.

(4) Subsection two of this section—

(a) In the case of all companies, and in the case of all persons in respect of whom the Commissioner has fixed a new date as the due date for the payment of any instalment of the charge, shall apply with respect to the charge on income derived during the year that ended on the thirty-first day of March, nineteen hundred and fifty-three, and during every subsequent year:

(b) In all other cases, shall apply with respect to the charge on income derived during the year ending on the thirty-first day of March, nineteen hundred and fifty-four, and during every subsequent year.

(5) Section twenty-four of the Finance Act (No. 2) 1948, No. 78  
1948, and section fourteen of the Finance Act (No. 2) 1952, No. 81  
1952 are hereby consequentially repealed.

4. (1) Section one hundred and twenty-five of the principal Act is hereby amended by repealing subsection six. Repealing special provision as to assessment of income of companies.

(2) The following enactments are hereby consequentially repealed:

(a) Section four of the Social Security Amendment Act 1940: 1940, No. 5

(b) Paragraph (b) of subsection six of section three of the Land and Income Tax Amendment Act 1941: 1941, No. 18

(c) Section twelve of the Finance Act (No. 2) 1947. 1947, No. 45

5. (1) Section one hundred and twenty-six of the principal Act is hereby amended by omitting the word "three" wherever it occurs, and substituting in each case the word "six". Extending period for setting off losses against subsequent income.

(2) This section shall not apply with respect to any loss incurred before the financial year that commenced on the first day of April, nineteen hundred and forty-nine.

## PART II

### MEDICAL AND HOSPITAL BENEFITS, AND OTHER RELATED BENEFITS

6. (1) Section eighty-one of the principal Act is hereby amended by repealing subsection one (as amended by section thirty of the Social Security Amendment Act 1949), and substituting the following subsection: Section 81 of principal Act amended. 1949, No. 38

"(1) To the extent to which, in respect of any injury, any person has recovered or is entitled to recover any compensation under the Workers' Compensation Act 1922, on account of any matter, or has recovered or is entitled to recover special damages in respect of any matter, he shall not be entitled as of right to claim any benefit under this Part of this Act (other than a pharmaceutical benefit) in respect of the same matter:

See Reprint of Statutes, Vol. V, p. 597

“Provided that in any such case the Minister may authorize the making of a provisional payment out of the Social Security Fund in respect of any treatment actually given or services actually rendered or goods actually supplied.”

(2) This section shall come into force on the first day of January, nineteen hundred and fifty-four.

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