

1959/161



**THE INCOME TAX (WITHHOLDING PAYMENTS)
REGULATIONS 1957, AMENDMENT NO. 1**

COBHAM, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington this 21st day of October 1959

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to the Land and Income Tax Act 1954, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

REGULATIONS

1. (1) These regulations may be cited as the Income Tax (Withholding Payments) Regulations 1957, Amendment No. 1, and shall be read together with and deemed part of the Income Tax (Withholding Payments) Regulations 1957* (hereinafter referred to as the principal regulations).

(2) These regulations shall come into force on the day after the date of their notification in the *Gazette*.

2. The Schedule to the principal regulations is hereby amended by adding to Part A, in the appropriate columns thereof, the following clause:

“9. Fees or other remuneration for or in relation to examining candidates for examinations, being for work or services of the nature of any of the following, namely:

“(a) Setting examination papers or questions:

“(b) Marking candidates’ answers:

“(c) Examining candidates orally:

“(d) Examining candidates’ practical work or performance

..... 5s. per £1.”

3. (1) The Schedule to the principal regulations is hereby further amended by adding to Part B, in the appropriate columns thereof, the following clause:

“6. Payments to Deputy Returning Officers, poll clerks, interpreters, ushers, and other persons engaged for—

“(a) Any election or poll which is held or conducted under the provisions of the Electoral Act 1956, or the Local Elections and Polls Act 1953, or the Licensing Act 1908, or to which any of the provisions of any of those Acts apply; or

“(b) Any election or poll held or conducted simultaneously with and in the same premises as any election or poll specified in paragraph (a) of this clause,—

where the payment is made by the authority controlling the election or poll and is exclusively for work done or services rendered on the day on which the election or poll is held or taken 1s. 6d. per £1.”

(2) The principal regulations are hereby amended by inserting, after regulation 2, the following regulation:

“2A. **Payments declared not to be extra emoluments or salary or wages**—For the purposes of Part II of the Act and of these regulations, all payments of the class specified in clause 6 of Part B of the Schedule to these regulations are hereby declared to be excluded from the definitions of the terms ‘extra emolument’ and ‘salary or wages’ in section 2 of the Act.”

T. J. SHERRARD,
Clerk of the Executive Council.

EXPLANATORY NOTE

This note is not part of the regulations, but is intended to indicate their general effect.

These regulations declare to be withholding payments for the purposes of the principal regulations certain payments to examiners or to Deputy Returning Officers, poll clerks, interpreters, ushers, and other persons engaged for any election or poll. The tax deductions for examiners are to be at the rate of 5s. per £1 and for election officials 1s. 6d. per £1.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 22 October 1959.

These regulations are administered in the Treasury.