



**THE SOCIAL SECURITY CONTRIBUTION REGULATIONS 1939
AMENDMENT NO. 3**

C. L. N. NEWALL, Governor-General

At the Government Buildings at Wellington, this 6th day of
April, 1945

Present :

THE HON. W. NASH PRESIDING IN COUNCIL

PURSUANT to section 140 of the Social Security Act, 1938, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, doth hereby make the following regulations.

REGULATIONS

1. These regulations may be cited as the Social Security Contribution Regulations 1939, Amendment No. 3, and shall be read together with and deemed part of the Social Security Contribution Regulations 1939* (hereinafter referred to as the principal regulations).

2. The principal regulations are hereby amended by inserting, after Regulation 19, the following heading and regulation :—

“ REFUNDS

“ 19A. (1) In any case where the Commissioner is satisfied that any instalment of the registration fee has been paid in excess of the amount properly payable he shall refund out of the Social Security Fund the amount paid in excess, or make an allowance therefor at the time of any subsequent payment, if written application for the refund or allowance is made by or on behalf of the taxpayer within four years after the end of the financial year in which the instalment became due and payable or (as the case may be) would have become due if it had been payable.

“ (2) In any case where the Commissioner is satisfied that any charge or instalment of charge on income (whether salary or wages or other income) has been paid in excess of the amount properly payable he shall refund out of the Social Security Fund the amount paid in excess, or make an allowance therefor at the time of any subsequent payment, if written application for the refund or allowance is made by

* Statutory Regulations 1939, Serial number 1939/13, page 65.

Amendment No. 1 : Statutory Regulations 1939, Serial number 1939/259, page 1022.

Amended : Statutory Regulations 1940, Serial number 1940/50, page 129.

Amendment No. 2 : Statutory Regulations 1940, Serial number 1940/305, page 1047.

Amended : Statutory Regulations 1943, Serial number 1943/34, page 61.

or on behalf of the taxpayer within four years after the end of the financial year in which the charge or any instalment thereof became due and payable or (as the case may be) would have become due if it had been payable, or (in the case of any amount paid in excess by reason of a declaration of income) within four years after the end of the financial year in which the declaration was made :

“ Provided that in any case where the Commissioner has issued a notice of assessment of charge (whether original, amended, or additional) and is satisfied that by reason of that notice of assessment charge has been paid in excess of the amount properly payable, he shall refund out of the Social Security Fund the amount so paid in excess by reason of that notice of assessment, or make an allowance therefor at the time of any subsequent payment, if written application for the refund or allowance is made by or on behalf of the taxpayer within four years after the end of the financial year in which the notice of assessment was issued.

“(3) In any case where the amount of charge payable in accordance with any notice of assessment or declaration of income is increased by reason of a subsequent notice of assessment or declaration of income, only the amount of the increase (to the extent to which it is paid) shall for the purposes of this regulation be deemed to be paid by reason of the subsequent notice of assessment or declaration of income.

“(4) No document shall be deemed to be a notice of assessment for the purposes of this regulation unless it is expressly described in the heading or body thereof as a notice of assessment.”

3. (1) Subclause (5) of Regulation 16 and subclauses (6) and (7) of Regulation 19 of the principal regulations and subclause (2) of Regulation 7 of the Social Security Contribution (Companies) Regulations 1943* are hereby revoked.

(2) Regulation 7 of the Social Security Contribution (Companies) Regulations 1943* is hereby amended by omitting from subclause (1) the words “(except subclause (6) thereof or subclause (7) in its application to refunds in respect of amounts paid by a company on account of other persons)”.

(3) Where an application for a refund, adjustment, or credit has been made under any of the provisions hereby revoked before the commencement of these regulations but not before the 1st day of April, 1944, the application shall be deemed to have been made under Regulation 19A of the principal regulations.

(4) Nothing in these regulations shall be construed to affect any application for a refund, adjustment, or credit made under the principal regulations before the 1st day of April, 1944.

C. A. JEFFERY,
Clerk of the Executive Council.

* Statutory Regulations 1943, Serial number 1943/34, page 61.

Issued under the authority of the Regulations Act, 1936.

Date of notification in *Gazette* : 19th day of April, 1945.

These regulations are administered in the Land and Income Tax Department.

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