



SUPPLEMENT
TO THE
NEW ZEALAND GAZETTE

OF
THURSDAY, OCTOBER 17, 1940.

Published by Authority.

WELLINGTON, FRIDAY, OCTOBER 18, 1940.

The 1953 War Loan Subscription Notice.

PURSUANT to Regulation 14 of the Finance Emergency Regulations 1940 (No. 2),* the Minister of Finance hereby gives notice as follows:—

1. This notice may be cited as the 1953 War Loan Subscription Notice.
2. This notice shall take effect on the date of its publication in the *Gazette*.
3. For the purposes of this notice, unless the context otherwise requires,—

“Exempt income”, in respect of any person, means non-assessable income derived during the year ended 31st March, 1939, in respect of which that person was liable to pay social security charge; and includes any other non-assessable income derived during that year from any country within the British dominions other than New Zealand in respect of which that person would have been liable to pay social security charge if that income had not been chargeable in that country with a special tax levied in respect of unemployment or social services; but does not include any dividends derived from any company resident in New Zealand:

Expressions used in this notice and also in the Land and Income Tax Act, 1923, shall, when used in this notice, have the same meanings as when used in the Land and Income Tax Act, 1923.

* Statutory Regulations 1940, Serial number 1940/118.
Amendment No. 1: Statutory Regulations 1940, Serial number 1940/250