

[AS REPORTED FROM THE FINANCE AND EXPENDITURE  
COMMITTEE]

*House of Representatives, 21 March 1991.*

**[Pursuant to power granted to it by the House, the Finance and Expenditure Committee has divided the Taxation Reform Bill into 2 bills; the Taxation Reform Bill and the Taxation Reform Bill (No. 3). This is the Taxation Reform Bill as it is proposed that it should proceed. This Bill includes some amendments which were contained on Supplementary Order Paper No. 11.]**

## TAXATION REFORM BILL

### FINDING CHART

This chart is provided for information purposes. An Analysis for this bill is set out on page 3 below. Clauses of the Taxation Reform Bill, as introduced, that are not included or referred to in the second column of this Finding Chart, have been included in the Taxation Reform Bill (No. 3) which has been retained by the Finance and Expenditure Committee for further consideration.

Clause of this Bill	Clause of Original Bill (or of S.O.P. No. 11)	Comment
1	1	Now becomes Taxation Reform Bill 1991
2	2	Unamended
3		New clause. Subclauses (2) and (4) are the same as clause 3 (3) and (6) in original Bill
4	6	With amendment
5	7	Unamended
6	8	With minor drafting amendment
7	19	Unamended
8	24B	As in S.O.P. No. 11, with minor drafting amendment
9	24C	As in S.O.P. No. 11, with minor drafting amendment
10	25	With amendment
11	28	Unamended
12	29	Unamended
13		New clause
14	32	With amendment
15	33	With amendment
16	34	With amendment
17	36	Redrafted
18		New clause
19		New clause
20		New clause

*Taxation Reform*

Clause of this Bill	Clause of Original Bill (or of S.O.P. No. 11)	Comment
21		New clause
22	37	With application date amendment
23	38	With application date amendment
24	39	With application date amendment
25	40	Unamended
26	42	Unamended
27	42A	As in S.O.P. No. 11
28	44	Unamended
29	45	With minor drafting amendment
30	46	Unamended
31	47A	As in S.O.P. No. 11
32	48	Unamended
33	50	With minor drafting amendment
34	51	Unamended
35	55	Unamended
36	56	Unamended
37	57	Unamended
Schedule	Schedule	Unamended

*Hon. Wyatt Creech*

## TAXATION REFORM

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### ANALYSIS

<p>Title</p> <p>1. Short Title</p> <p style="text-align: center;">PART I INCOME TAX</p> <p>2. This Part to be read with Income Tax Act 1976</p> <p>3. Interpretation</p> <p>4. Rebate in certain cases for children</p> <p>5. Transitional tax allowance</p> <p>6. Rebate in certain cases for housekeeper</p> <p>7. Deduction for expenditure or loss incurred by persons associated with petroleum miners</p> <p>8. Non-resident life insurer issuing policies in New Zealand</p> <p>9. Special provisions applying to transfer of superannuation business by life insurer pursuant to arrangement approved under Superannuation Schemes Act 1989</p> <p>10. Transitional provisions—attributed foreign income and losses and foreign investment fund income and losses</p> <p>11. Interpretation—resident withholding tax</p> <p>12. Resident withholding tax deduction certificates</p> <p>13. Interpretation—guaranteed retirement income earner surcharge</p> <p>14. Interpretation—family support credit of tax</p> <p>15. Family support credit of tax</p> <p>16. Guaranteed minimum family income credit of tax</p> <p>17. Credit of tax by instalments</p> <p>18. Employer to deliver credit of tax</p> <p>19. Director-General to deliver credit of tax</p>	<p>20. Commissioner to deliver credit of tax</p> <p>21. Credit of tax to be offset against provisional tax</p> <p>22. Amount of provisional tax</p> <p>23. Amount of instalments where return not furnished</p> <p>24. Estimated provisional tax</p> <p>25. Additional tax where income tax underestimated</p> <p>26. Credits arising to imputation credit account</p> <p>27. Credits and debits arising to policyholder credit account of person</p> <p>28. Small amounts of additional tax, etc., not to be charged</p> <p>29. Interest on tax overpaid</p> <p>30. Basic tax deductions</p> <p>31. Transitional provision relating to life insurers and policyholder credit accounts</p> <p style="text-align: center;">PART II GOODS AND SERVICES TAX</p> <p>32. This Part to be read with Goods and Services Tax Act 1985</p> <p>33. Zero-rating</p> <p>34. Additional tax to be payable if default made in payment of tax</p> <p style="text-align: center;">PART III ACCIDENT COMPENSATION</p> <p>35. This Part to be read with Accident Compensation Act 1982</p> <p>36. General provisions regarding statements of earnings and levies</p> <p>37. Statements by employers Schedule</p>
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## A BILL INTITULED

**An Act to amend the Taxation Acts**

BE IT ENACTED by the Parliament of New Zealand as follows:

**1. Short Title**—This Act may be cited as the Taxation Reform Act 1991.

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## PART I

## INCOME TAX

**2. This Part to be read with Income Tax Act 1976—**

(1) This Part of this Act and the Schedule to this Act shall be read together with and deemed part of the Income Tax Act 1976\* (hereinafter referred to as the principal Act).

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(2) Except as otherwise provided in this Part, this Part of this Act shall come into force on the day on which it receives the Royal assent.

**3. Interpretation**—(1) Section 2 of the principal Act is hereby amended by omitting from the definition of the term “income-tested benefit” (as inserted by section 2 (2) of the Income Tax Amendment Act (No. 2) 1986) the words “(other than an emergency benefit that is analogous to a family benefit payable under Part I of the Social Security Act 1964 or to any grant payable pursuant to the Tertiary Assistance Grants Regulations 1982)”.

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(2) Section 2 of the principal Act is hereby further amended by omitting from paragraph (c) of the definition of the term “salary or wages” (as amended by section 2 (1) (c) of the Income Tax Amendment Act (No. 2) 1986) the words “and specified war pensions”, and substituting the words “specified war pensions, and living alone payments”.

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(3) **Subsection (1)** of this section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1991 and in every subsequent year.

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(4) **Subsection (2)** of this section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1990 and in every subsequent year.

\*R.S. Vol. 12, p. 1

Amendments: 1983, No. 4; 1983, No. 139; 1984, No. 10; 1985, No. 59; 1985, No. 125; 1986, No. 3; 1986, No. 7; 1986, No. 41; 1986, No. 117; 1987, No. 66; 1987, No. 104; 1987, No. 190; 1988, No. 6; 1988, No. 14; 1988, No. 133; 1988, No. 225; 1989, No. 7; 1989, No. 13, Part II; 1989, No. 49; 1989, No. 150; 1990, No. 24; 1990, No. 63; 1990, No. 91

**4. Rebate in certain cases for children**—(1) Section 50A (b) of the principal Act (as inserted by section 4 (1) of the Income Tax Amendment Act 1978) is hereby amended—

5 (a) By omitting the words “Is attending”, and substituting the words “Is under the age of 18 years and is attending”:

(b) By omitting the expression “handicapped,—”, and substituting the expression “handicapped; or”.

10 (2) Section 50A of the principal Act (as so inserted) is hereby amended by inserting, after paragraph (b), the following paragraph:

“(ba) Is a person under the age of 19 years who—

15 “(i) During the preceding income year was a person to whom paragraph (b) of this section applied; and

“(ii) Attained the age of 18 years on or after the 1st day of January in that preceding income year; and

20 “(iii) Continues to attend a school of any of the kinds referred to in paragraph (b) of this section,—”.

(3) Section 50A of the principal Act (as so inserted) is hereby further amended by omitting the words “and in respect of whom a family benefit under Part I of the Social Security Act 1964 was payable during that income year,”.

25 (4) This section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1991 and in every subsequent year.

**5. Transitional tax allowance**—(1) Section 50c (1) of the principal Act (as inserted by section 5 (1) of the Income Tax Amendment Act (No. 2) 1986) is hereby amended by repealing the definition of the terms “family benefit” and “spouse”, and substituting, in its appropriate alphabetical order, the following definition:

35 “ ‘Spouse’ has the same meaning as in section 374A of this Act.”

(2) Section 50c (1) of the principal Act (as so inserted) is hereby further amended by repealing paragraph (a) of the definition of the term “qualifying person”, and substituting the following paragraph:

40 “(a) Who is a child under the age of 18 years (other than a child over the age of 15 years who has ceased attending a school of any of the kinds referred to in section 50A (b) of this Act):”.

(3) Section 50c(2) of the principal Act (as so inserted) is hereby further amended—

(a) By omitting from item z the words “throughout the whole of each of which neither the taxpayer nor the spouse (if any) of the taxpayer is entitled to a family benefit and”:

(b) By repealing the proviso (as amended by section 4 (1) of the Income Tax Amendment Act 1988).

(4) Section 4 of the Income Tax Amendment Act 1988 is hereby consequentially repealed.

(5) This section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1991 and in every subsequent year.

**6. Rebate in certain cases for housekeeper—**(1) Section 54 (1) of the principal Act is hereby amended by omitting from the definition of the term “child” the words “in respect of whom a family benefit is payable under Part I of the Social Security Act 1964, or”.

(2) This section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1991 and in every subsequent year.

**7. Deduction for expenditure or loss incurred by persons associated with petroleum miners—**The principal Act is hereby amended by renumbering as section 106F the section 106c that was inserted by section 16 (2) of the Income Tax Amendment Act (No. 2) 1990.

**8. Non-resident life insurer issuing policies in New Zealand—**(1) Section 204L (2) of the principal Act (as inserted by section 13 (1) of the Income Tax Amendment Act (No. 2) 1990) is hereby amended by inserting, after the words “not resident in New Zealand derives”, the words “or incurs”.

(2) The said section 204L (2) is hereby further amended by repealing paragraph (a), and substituting the following paragraph:

“(a) Amounts of assessable income or loss from New Zealand other than the amount of—

“(i) Any assessable income or loss calculated pursuant to the formula set out in subsection (1) of this section and (in the case of income) deemed to be derived from New Zealand; and

“(ii) Any premium; and

“(iii) Any claim with respect to any policy of reinsurance; and

“(iv) Any policyholder income; or”.

5 (3) This section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1990 and in every subsequent year.

**9. Special provisions applying to transfer of superannuation business by life insurer pursuant to arrangement approved under Superannuation Schemes**

10 **Act 1989**—(1) Section 206 (2) (a) of the principal Act (as inserted by section 14 of the Income Tax Amendment Act (No. 2) 1990) is hereby amended by omitting from subparagraph (i) the expression “1st day of April 1991”, where it first occurs, and substituting the expression “1st day of July

15 1991”.

(2) Section 206 of the principal Act (as so inserted) is hereby amended by repealing subsection (3), and substituting the following subsection:

20 “(3) Notwithstanding any provision of this Act, where any life insurer transfers property that is a financial arrangement to the trustee of a registered superannuation scheme pursuant to an approved arrangement,—

“(a) For the purposes of determining whether the life insurer or the trustee of the scheme is treated as having derived any amount of income, profit, or gain from or in respect of the financial arrangement, or as having incurred any expenditure or loss in respect of the financial arrangement, the trustee of the scheme shall be deemed to have acquired the financial arrangement and the life insurer shall be deemed to have sold the financial arrangement—

30 “(i) In the case of any transfer where application was made to the Government Actuary under section 68 of the Superannuation Schemes Act 1989 for approval of the approved arrangement before the later of the 1st day of July 1991 and the last day of the income year of the life insurer commencing on the 1st day of April 1990, on—

40 “(A) The first day of the income year of the life insurer that commences on the 1st day of April 1990, in the case of a financial arrangement that was acquired by the life insurer on or before that first day; and

- “(B) The date on which the life insurer acquired the financial arrangement, where it was acquired by the life insurer after that first day; and
- “(ii) In any other case, on— 5
- “(A) The first day of the income year of the life insurer in which the transfer in fact takes place, in the case of a financial arrangement that was acquired by the life insurer on or before that first day; and 10
- “(B) The date on which the life insurer acquired the financial arrangement, where it was acquired by the life insurer after that first day; and
- “(b) The price at which the acquisition and sale of a financial arrangement referred to in **subparagraph (i) (A) or subparagraph (ii) (A) of paragraph (a)** of this subsection has taken place shall be deemed to be, at the option of the life insurer, either— 15
- “(i) The market value of the financial arrangement on the date at which the transfer is deemed to take place pursuant to **paragraph (a)** of this subsection; or 20
- “(ii) The adjusted base price, being—
- “(A) Where the life insurer is the issuer of the financial arrangement, the acquisition price (within the meaning of section 64BA of this Act) of the financial arrangement together with all accrued expenditure incurred by the issuer, less consideration paid by the issuer in relation to the financial arrangement before the date at which its transfer is deemed to take place pursuant to **paragraph (a)** of this subsection: 30
- “(B) Where the life insurer is the holder of the financial arrangement, the acquisition price (within the meaning of section 64BA of this Act) of the financial arrangement together with all accrued income derived by the holder, less consideration received by the holder in respect of the financial arrangement before the date at which its transfer is deemed to take place pursuant to **paragraph (a)** of this subsection; and 40

5 “(c) The price at which the acquisition and sale of a financial arrangement referred to in subparagraph (i) (B) or subparagraph (ii) (B) of paragraph (a) of this subsection has taken place shall be deemed to be the acquisition price (within the meaning of section 64BA of this Act) of the financial arrangement to the life insurer; and

10 “(d) Any amounts of income, profit, or gain derived or expenditure or loss incurred by the life insurer in respect of the financial arrangement during the period commencing on the date at which its transfer is deemed to take place pursuant to paragraph (a) of this subsection and ending with the date on which the transfer in fact takes place shall be deemed to have been derived or incurred (as the case may be) by the life insurer as agent on behalf of the trustee of the scheme.”

15 (3) Section 206 of the principal Act (as so inserted) is hereby amended by inserting, after subsection (6), the following subsection:

20 “(6A) Notwithstanding any provision of this Act, where any trustee of a registered superannuation scheme assumes liabilities to provide benefits under the scheme pursuant to an approved arrangement,—

25 “(a) For the purposes of this Act, the trustee shall be deemed to have assumed the liabilities, and the life insurer shall be deemed not to be liable to provide such benefits and to have transferred the liabilities—

30 “(i) In the case of any such assumption of liabilities where application was made to the Government Actuary under section 68 of the Superannuation Schemes Act 1989 for approval of the approved arrangement before the later of the 1st day of July 1991 and the last day of the income year of the life insurer commencing on the 1st day of April 1990, on the first day of the income year of the life insurer commencing on the 1st day of April 1990; and

35 “(ii) In any other case, on the first day of the income year of the life insurer in which the transfer actually takes place,—

40 and any premiums derived or receivable or other income derived or claims incurred or payable or other expenditure incurred by the life insurer with

respect to such superannuation liabilities during the period commencing on the date of the deemed transfer and ending on the date on which the transfer in fact takes place shall be deemed to have been derived or receivable or payable or incurred (as the case may be) by the life insurer as agent on behalf of the trustee of the scheme; and

“(b) For the purposes of sections 204 to 205F of this Act, where any policy or policies of life insurance provide for the payment of benefits, and the liability to make payment for such benefits is transferred by a life insurer to the trustee of the registered superannuation scheme,—

“(i) Subject to **subparagraph (v)** of this paragraph (and notwithstanding section 204I (2) (c) of this Act), the actuarial reserves of the life insurer at any time during the income year of the life insurer in which the date of the deemed transfer falls pursuant to **paragraph (a)** of this subsection shall be deemed not to include any amounts which relate to the superannuation liabilities transferred pursuant to the approved arrangement; and

“(ii) The life insurer shall, with effect from the date at which the transfer of liabilities is deemed to take place pursuant to **paragraph (a)** of this subsection, be deemed not to be the insurer with respect to such policies to the extent that they provide for the payment of such benefits; and

“(iii) The trustee of the superannuation scheme shall be deemed to have entered into a policy of life reinsurance with the life insurer, for which the life insurer is the insurer, that fully relieves or fully secures the trustee against all liability to provide benefits contingent on the death or survival of a human being or human beings for the period commencing on the date at which the transfer of liabilities is deemed to take place pursuant to **paragraph (a)** of this subsection and ending with the close of the day on which the transfer in fact takes place; and

“(iv) Any deemed policy of life reinsurance referred to in **subparagraph (iii)** of this paragraph shall be deemed to have been entered into by parties who are not related persons on such terms and conditions as are appropriate between persons who

are not related persons, and the trustee of the superannuation scheme shall be deemed to have paid and the life insurer to have received an appropriate amount of premiums accordingly; and

5 “(v) The actuarial reserves of the life insurer during the income year of the life insurer in which the date of the deemed transfer of liabilities pursuant to **paragraph (a)** of this subsection falls shall (notwithstanding section 204<sub>1</sub>(2)(c) of this Act) include appropriate amounts calculated by an actuary in accordance with section 204<sub>1</sub> of this Act which relate to any such deemed policy of life reinsurance and deemed premiums.”

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15 (4) Section 206 of the principal Act (as so inserted) is hereby amended by adding the following subsections:

“(9) Where—

20 “(a) Any transfer of property and liabilities from a life insurer with an early accounting year to the trustee of a superannuation fund is made pursuant to an approved arrangement; and

“(b) The transfer is deemed by this section to have been made on a day earlier than the 1st day of April 1990,—

25 then for the purposes of determining the tax on taxable income derived by the trustee of the superannuation fund in respect of the accounting year in which that date occurs, the formula set out in subsection (6) of section 61 of the Income Tax Amendment Act (No. 2) 1990 shall (subject if appropriate to section 232c of the principal Act) apply as if item b in that  
30 formula were the rate of tax, expressed as a percentage, that, but for both the enactment of subsection (2) of that section and the transfer of the superannuation business pursuant to the approved arrangement, would in the opinion of the Commissioner have applied to income arising to the life insurer  
35 in the relevant accounting year in respect of the superannuation business so transferred.

“(10) Every reference in this section to an income year in relation to a person shall, where the person furnishes a return of income under section 15 of this Act for an accounting year  
40 ending with an annual balance date other than the 31st day of March, be deemed to be a reference to the accounting year corresponding with that income year, and in every such case this section shall, with any necessary modifications, apply accordingly.”

**10. Transitional provisions—attributed foreign income and losses and foreign investment fund income and losses**—(1) Section 245v of the principal Act (as inserted by section 24 of the Income Tax Amendment Act (No. 5) 1988 and amended by section 55 (1) of the Income Tax Amendment Act 1989) is hereby amended— 5

(a) By omitting from subsection (1) the expression “1990” in the 5 places it occurs, and substituting in each case the expression “1991”:

(b) By omitting from subsection (2) the expression “1990”, and substituting the expression “1991”. 10

(2) Section 245v of the principal Act (as so inserted) is hereby further amended by inserting, after subsection (3), the following subsection:

“(3A) Where— 15

“(a) A person holding an income interest in a controlled foreign company before the 1st day of April 1991 is deemed by subsection (1) (a) of this section to have acquired that interest on that date; and

“(b) Attributed foreign income in respect of any such income interest of 10 percent or greater in that controlled foreign company would, were it not for this subsection, be derived by the person in the income year ending with the 31st day of March 1991,— 20

that attributed foreign income shall be deemed to have been derived in the income year ending with the 31st day of March 1992.” 25

**11. Interpretation—resident withholding tax**—

(1) Section 327A (1) of the principal Act (as inserted by section 12 (1) of the Income Tax Amendment Act (No. 2) 1989) is hereby amended by omitting from paragraph (ea) of the definition of the term “exempt interest” (as inserted by section 29 (1) of the Income Tax Amendment Act (No. 2) 1990) the expression “section 61 (4)”, and substituting the expression “section 61 (14)”. 30 35

(2) This section shall be deemed to have come into force on the 1st day of August 1990.

**12. Resident withholding tax deduction certificates**—

(1) Section 327H of the principal Act (as inserted by section 12 (1) of the Income Tax Amendment Act (No. 2) 1989) is hereby amended by repealing subsection (7), and substituting the following subsection: 40

“(7) No person shall be required to prepare and provide a resident withholding tax deduction certificate with respect to any interest from which the person has in any income year made a deduction of resident withholding tax where—

5       “(a) The interest was paid by the person in respect of a financial arrangement (as defined in section 64<sub>B</sub> of this Act) issued to a holder (as also so defined), and the total amount of resident withholding income, being interest, paid by the person in that income year to the holder in respect of that financial arrangement does not exceed \$20; or

10       “(b) The deduction of resident withholding tax from the interest was required to be made by the person in accordance with section 327<sub>D</sub> of this Act, and the total amount of resident withholding income, being interest, paid by the person in that income year to the recipient of the interest does not exceed \$20,— unless the person is requested in writing by the recipient of the interest for such a certificate, in which case the certificate shall be prepared and provided to the recipient not later than 20 working days after receipt of that notice.”

15       (2) This section shall apply with respect to deductions of resident withholding tax from resident withholding income paid or derived in the income year commencing on the 1st day of April 1990 and in every subsequent year.

**13. Interpretation—guaranteed retirement income earner surcharge**—(1) Section 336<sub>A</sub> of the principal Act (as inserted by section 17 of the Income Tax Amendment Act 1984) is hereby amended by repealing item c of the formula in the definition of the term “net guaranteed retirement income”, and substituting the following item:

30       “c is the amount of income tax that would have been payable in respect of the income year if an assessment had been made under Part IV of this Act on an amount equal to the sum of—

35       “(i) The amount of other income in relation to the guaranteed retirement income earner in relation to the income year (as determined by section 336<sub>B</sub> (1) of this Act), but excluding the amount of one-half of any amount received in the form of a pension from a superannuation fund or an annuity to which section 61 (59) of this Act applies, where that one-half amount is not otherwise included in the taxable income of the guaranteed retirement income earner; and

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“(ii) The amount of any specified foreign social security pension or, as the case may be, the sum of the amount of every specified foreign social security pension received by the guaranteed retirement income earner in the income year:”

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(2) This section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1990 and in every subsequent year.

#### 14. Interpretation—family support credit of tax—

(1) Section 374A of the principal Act (as inserted by section 17 (1) of the Income Tax Amendment Act (No. 2) 1986) is hereby amended by omitting from the definition of the term “Director-General” the words “appointed pursuant to the Department of Social Welfare Act 1971”, and substituting the words “, being the chief executive of the Department of Social Welfare appointed under the State Sector Act 1988”.

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(2) Section 374A of the principal Act (as so inserted) is hereby further amended by repealing the definition of the term “qualifying person”, and substituting the following definition:

“ ‘Qualifying person’ means any person where—

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“(a) That person is aged 16 years or over; and

“(b) That person is the principal caregiver in respect of one or more dependent children; and

“(c) Either—

“(i) That person has been both resident and present in New Zealand for a continuous period of 12 months at any time; or

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“(ii) Each of the dependent children referred to in paragraph (b) of this definition is both resident and present in New Zealand;—

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but does not include any person who receives a war widows mother’s allowance:”.

(3) Section 374A of the principal Act (as so inserted) is hereby further amended by inserting, in their relevant alphabetical order, the following definitions:

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“ ‘Child’ means an unmarried person under the age of 18 years other than a person who is—

“(a) Aged 16 or 17 years; and

“(b) Financially independent:

“ ‘Dependent child’, in relation to any person, means a child—

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“(a) Whose care is primarily the responsibility of that person; and

“(b) Who is being maintained as a member of that person’s family; and

“(c) Who is financially dependent on that person; and

5 “(d) Who is not a child in respect of whom payments are being made under section 363 of the Children, Young Persons, and Their Families Act 1989:

10 “‘Financially independent’, in relation to a person, means—

“(a) In full employment; or

“(b) In receipt of a basic grant or an independent circumstances grant under the Student Allowances Regulations 1988 (S.R. 1988/308); or

15 “(c) In receipt of payments under a Government-assisted scheme which the Director-General considers analogous to a benefit payable under Part I of the Social Security Act 1964; or

20 “(d) In receipt of a benefit (as defined in section 3 of the Social Security Act 1964) payable under Part I of that Act.”

“‘Full employment’ in relation to any person, means—

25 “(a) Employment under a contract of service or apprenticeship which requires the person to work, whether on time or piece rates, no less than an average of 30 hours per week; or

30 “(b) Self-employment of the person in any business, profession, trade, manufacture, or undertaking carried on for pecuniary profit for not less than an average of 30 hours each week; or

35 “(c) Employment of the person for any number of hours which is regarded as full-time employment for the purpose of any award, agreement, or contract relating to that employment:

40 “‘Principal caregiver’ in relation to a dependent child, means the person (whether or not he or she is the parent of the child) who, in the opinion of the Commissioner, has the primary responsibility for the day to day care of the child, other than on a temporary basis, but does not include—

“(a) Any body of persons (whether incorporated or unincorporated); or

“(b) Any person who is the proprietor of, or employed in,—

- “(i) A residence established under the Children, Young Persons, and Their Families Act 1989; or
- “(ii) A home registered under the Disabled Persons Community Welfare Act 1975; or 5
- “(iii) Any other institution in which the child is being cared for:
- “ ‘Resident’, in relation to any person, means ordinarily resident, and does not include being—
- “(a) Unlawfully resident in New Zealand; or 10
- “(b) Lawfully resident in New Zealand but only by virtue of—
- “(i) A visitor’s permit; or
- “(ii) A temporary work permit; or
- “(iii) A permit to be in New Zealand for the 15 purposes of study at a New Zealand school or university or other tertiary educational establishment.”.
- (4) Section 374A of the principal Act (as so inserted) is hereby further amended by repealing the definition of the term 20 “family benefit”.
- (5) **Subsections (2) to (4)** of this section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1991 and in every subsequent year.
- 15. Family support credit of tax**—(1) Section 374D of the 25 principal Act (as inserted by section 17 (1) of the Income Tax Amendment Act (No. 2) 1986) is hereby amended by repealing subsection (1), and substituting the following subsection:
- “(1) For the purposes of this section,—
- “(a) Where a child aged 18 years or over— 30
- “(i) Is not financially independent; and
- “(ii) Is attending school or a tertiary educational establishment,—
- the Commissioner may in his or her discretion, as if 35 the child had not attained the age of 18 years, allow a credit of tax in respect of the child for such period or periods as the Commissioner determines, expiring not later than the pay day (as defined in section 3 of the Social Security Act 1964) after the 31st day of December in the year in which the child attains the 40 age of 18 years:
- “(b) Where, but for this paragraph, any day or 2 or more days in any specified period would be a day or days in another specified period or more than one other

specified period, that first-mentioned day or, as the case may be, those first-mentioned days shall constitute a day or days in such one (and no other one) of those specified periods as the Commissioner, having regard to the tenor of this section, thinks just:

5 “(c) Where, but for this paragraph, any day or 2 or more days in any eligible period would be a day or days in another eligible period, that first-mentioned day or, as the case may be, those first-mentioned days shall  
10 constitute a day or days in such one (and no other one) of those eligible periods as the Commissioner, having regard to the tenor of this section, thinks just.”

(2) Section 374D(2) of the principal Act (as so inserted) is hereby amended by repealing paragraphs (c) and (d) (as substituted by section 59(1) of the Income Tax Amendment Act 1989), and substituting the following paragraphs:

15 “(c) The person commences or ceases to be the principal caregiver of any dependent child; or  
20 “(d) A child in respect of whom the person is the principal caregiver ceases to be a dependent child,—”.

(3) Section 374D of the principal Act (as so inserted and as amended by section 70(1) and (2) of the Income Tax Amendment Act (No. 5) 1988 and section 12(1) of the Income Tax Amendment Act (No. 3) 1989) is hereby further amended—

(a) By omitting from item y in both subsection (2) and subsection (3) the expression “\$1 872”, and substituting in each case the expression “\$2 184”:  
30 (b) By omitting from that item in both these subsections the expression “\$832”, and substituting in each case the expression “\$1 144”:  
(c) By inserting in that item in both those subsections, before the word “child” wherever it occurs, the word  
35 “dependent”.

(4) Section 374D(3) of the principal Act (as so inserted) is hereby further amended by repealing paragraphs (c) and (d) (as substituted by section 59(2) of the Income Tax Amendment Act 1989), and substituting the following paragraphs:

40 “(c) The eligible person commences or ceases to be the principal caregiver of any dependent child; or  
“(d) A child in respect of whom the eligible person is the principal caregiver ceases to be a dependent child,—”.

(5) Section 374D of the principal Act (as so inserted) is hereby further amended by repealing subsections (4) and (5), and substituting the following subsections:

“(4) Where the parents of a dependent child are living apart, and each parent has the child periodically in his or her exclusive care for periods totalling at least 4 weeks out of every 12, each parent shall be a qualifying person in respect of that child. 5

“(4A) Where, in relation to any eligible period, each parent of a dependent child is by virtue of **subsection (4)** of this section a qualifying person, the amount of the credit of tax allowable in respect of that child to any such person under subsection (2) or, as the case may be, subsection (3) of this section shall be reduced in proportion to the amount of time that child spends in the exclusive care of the other parent. 10 15

“(5) Where, throughout any specified period, any person is, in relation to another person, a spouse, and—

“(a) The person is a qualifying person, during the specified period, in respect of a dependent child or more than one dependent child; and 20

“(b) The other person is a qualifying person, during the specified period, in respect of a dependent child or more than one dependent child, being, in each case, a dependent child other than every dependent child referred to in **paragraph (a)** of this section,— 25

subsection (3) or, as the case may be, **subsection (4)** of this section shall apply in the manner (and in no other manner) in which it would apply if the said person were the qualifying person in respect of all the said children, and the other person were not a qualifying person in relation to any of the children; and, for the purposes of this subsection, the Commissioner shall determine which person, of the persons referred to in the foregoing provisions of this subsection, shall be deemed to be the person first mentioned in this subsection, and, upon the Commissioner so determining, this section shall have effect accordingly.” 30 35

(6) The following enactments are hereby consequentially repealed:

(a) Section 16 (1) of the Income Tax Amendment Act 1988:  
(b) Section 59 (1) and (2) of the Income Tax Amendment Act 1989: 40

(c) Section 12 (1) of the Income Tax Amendment Act (No. 3) 1989.

(7) This section shall apply with respect to the tax on income derived in the year commencing on the 1st day of April 1991 and in every subsequent year. 45

**16. Guaranteed minimum family income credit of**

**tax**—(1) Section 374E(1) of the principal Act (as inserted by section 17(1) of the Income Tax Amendment Act (No. 2) 1986) is hereby amended by repealing the definition of the term

5 “qualifying person”, and substituting the following definition:  
 “Qualifying person’, in relation to any specified period, means any person where, throughout the specified period,—

10 “(a) That person is aged 16 years or over; and  
 “(b) That person is the principal caregiver in respect of one or more dependent children; and

15 “(c) Either—  
 “(i) That person has been both resident and present in New Zealand for a continuous period of 12 months at any time; or

“(ii) Each of the dependent children referred to in paragraph (b) of this definition is both resident and present in New Zealand;—  
 but does not include any person who, during the specified period, receives an income-tested benefit, a specified war pension, or a war widows mother’s allowance.”

20 (2) Section 374E of the principal Act (as so inserted) is hereby amended by repealing subsection (2), and substituting the following subsection:

25 “(2) For the purposes of subsection (3) and subsection (4) of this section,—

“(a) Where a child aged 18 years or over—  
 30 “(i) Is not financially independent; and  
 “(ii) Is attending school or a tertiary educational establishment,—

35 the Commissioner may in his or her discretion, as if the child had not attained the age of 18 years, allow a credit of tax in respect of the child for such period or periods as the Commissioner determines, expiring not later than the pay day (as defined in section 3 of the Social Security Act 1964) after the 31st day of December in the year in which the child attains the age of 18 years:

40 “(b) Where, but for this paragraph, any day or 2 or more days in any specified period would be a day or days in another specified period or more than one other specified period, that first-mentioned day or, as the case may be, those first-mentioned days shall  
 45 constitute a day or days in such one (and no other

one) of those specified periods as the Commissioner, having regard to the tenor of this section, thinks just.”

(3) Section 374E (3) of the principal Act (as so inserted and as substituted by section 15 of the Income Tax Amendment Act (No. 3) 1988) is hereby amended by repealing paragraphs (c) and (d) (as substituted by section 60 (1) of the Income Tax Amendment Act 1989), and substituting the following paragraphs: 5

“(c) The person commences or ceases to be the principal caregiver of any dependent child; or 10

“(d) A child in respect of whom the person is the principal caregiver ceases to be a dependent child,—”.

(4) Section 374E (4) of the principal Act (as so inserted and substituted) is hereby further amended by repealing paragraphs (c) and (d) (as substituted by section 60 (3) of the Income Tax Amendment Act 1989), and substituting the following paragraphs: 15

“(c) The eligible person commences or ceases to be the principal caregiver of any dependent child; or 20

“(d) A child in respect of whom the eligible person is the principal caregiver ceases to be a dependent child,—”.

(5) Section 374E of the principal Act (as so inserted) is hereby further amended by repealing subsection (5), and substituting the following subsection: 25

“(5) Where, throughout any specified period, any person is, in relation to another person, a spouse, and—

“(a) The person is a qualifying person, during the specified period, in respect of a dependent child or more than one dependent child; and 30

“(b) The other person is a qualifying person, during the specified period, in respect of a dependent child or more than one dependent child, being, in each case, a dependent child other than every dependent child referred to in paragraph (a) of this subsection,— 35

subsection (4) of this section shall apply in the manner (and in no other manner) in which it would apply if the said person were the qualifying person in respect of all the said children, and the other person were not a qualifying person in relation to any of the children; and, for the purposes of this subsection, the Commissioner shall determine which person, of the persons referred to in the foregoing provisions of this subsection, shall be deemed to be the person first mentioned in this subsection, 40

and, upon the Commissioner so determining, this section shall have effect accordingly.”

(6) The following enactments are hereby consequentially repealed:

- 5 (a) Section 17 (1) of the Income Tax Amendment Act 1988:  
 (b) Section 60 (1) and (3) of the Income Tax Amendment Act 1989.

10 (7) This section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1991 and in every subsequent year.

**17. Credit of tax by instalments**—(1) Section 374G (3) of the principal Act (as inserted by section 17 (1) of the Income Tax Amendment Act (No. 2) 1986 and amended by section 18 of the Income Tax Amendment Act 1988) is hereby amended  
 15 by repealing paragraphs (a) and (c).

(2) Section 374G of the principal Act (as so inserted) is hereby amended by repealing subsections (6), (7), (9), (10), and (11A).

20 (3) Section 374G (12) of the principal Act (as so inserted) is hereby amended by repealing paragraph (a), and substituting the following paragraph:

“(a) The cessation, by the person or by another person who in relation to the said person is a spouse, of the role of being principal caregiver of any child, where the person expects that he or she will not resume the role  
 25 of principal caregiver for a period of more than 56 consecutive days.”.

30 (4) The said section 374G (12) is hereby further amended by omitting the words “entitled to a family benefit in respect of any child”, and substituting the words “the principal caregiver of any child”.

(5) Section 374G (14) of the principal Act (as so inserted) is hereby amended by repealing paragraphs (a) and (b).

35 (6) Section 22 of the Income Tax Amendment Act (No. 3) 1986 is hereby consequentially amended by repealing subsections (3) to (6).

(7) This section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1991 and in every subsequent year.

**18. Employer to deliver credit of tax**—(1) Section 374H of the principal Act (as inserted by section 17 (1) of the Income Tax Amendment Act (No. 2) 1986) is hereby amended by  
 40 repealing subsections (1), (2), (3), (4), and (6).

(2) The following enactments are consequentially repealed:

(a) Section 14 (1) and (2) of the Income Tax Amendment Act (No. 3) 1989:

(b) Section 38 (2) of the Income Tax Amendment Act (No. 4) 1989.

(3) This section shall apply with respect to tax on income derived in the income year commencing on the 1st day of April 1991 and in every subsequent year. 5

**19. Director-General to deliver credit of tax**—(1) Section 374I of the principal Act (as inserted by section 17 (1) of the Income Tax Amendment Act (No. 2) 1986) is hereby amended by repealing subsection (1A) (as inserted by section 24 (1) of the Income Tax Amendment Act (No. 3) 1986). 10

(2) Section 24 (1) of the Income Tax Amendment Act (No. 3) 1986 is hereby consequentially repealed.

(3) This section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1991 and in every subsequent year. 15

**20. Commissioner to deliver credit of tax**—(1) Section 374IA of the principal Act (as inserted by section 20 of the Income Tax Amendment Act 1987) is hereby amended— 20

(a) By repealing paragraph (b):

(b) By omitting from paragraph (c) the expression “pay-period (as defined in section 3 of the Social Security Act 1965)”, and substituting the expression “pay day (as defined in section 3 of the Social Security Act 1964): 25

(c) By omitting from paragraph (c) the expression “pay-period”, and substituting the expression “pay day”.

(2) This section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1991 and in every subsequent year. 30

**21. Credit of tax to be offset against provisional tax**—(1) Section 374J of the principal Act (as inserted by section 17 (1) of the Income Tax Amendment Act (No. 2) 1986 and amended by section 40 of the Income Tax Amendment Act (No. 4) 1986) is hereby repealed. 35

(2) Section 40 of the Income Tax Amendment Act (No. 4) 1986 is hereby consequentially amended by repealing subsections (3) and (4).

(3) This section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1991 and in every subsequent year. 40

5 **22. Amount of provisional tax**—(1) Section 377 (1) of the principal Act (as substituted by section 17 (1) of the Income Tax Amendment Act (No. 3) 1988) is hereby amended by omitting the expression “110 percent”, and substituting the expression “105 percent”.

(2) This section shall apply to provisional tax payments due on or after the 7th day of July 1991 in relation to provisional tax for the income year commencing on the 1st day of April 1991 and for every subsequent year.

10 **23. Amount of instalments where return not furnished**—(1) Section 381 (2) of the principal Act (as substituted by section 17 (1) of the Income Tax Amendment Act (No. 3) 1988) is hereby amended by omitting from both paragraphs (a) and (b) the expression “120 percent”, and substituting in each case the expression “110 percent”.

15 (2) This section shall apply to provisional tax payments due on or after the 7th day of July 1991 in relation to provisional tax for the income year commencing on the 1st day of April 1991 and for every subsequent year.

20 **24. Estimated provisional tax**—(1) Section 382 (5) of the principal Act (as substituted by section 17 (1) of the Income Tax Amendment Act (No. 3) 1988) is hereby amended by omitting the expression “110 percent”, and substituting the expression “105 percent”.

25 (2) This section shall apply to provisional tax payments due on or after the 7th day of July 1991 in relation to provisional tax for the income year commencing on the 1st day of April 1991 and for every subsequent year.

30 **25. Additional tax where income tax underestimated**—(1) Section 384 (2) of the principal Act (as substituted by section 17 (1) of the Income Tax Amendment Act (No. 3) 1988) is hereby amended by omitting the expression “110 percent”, and substituting the expression “105 percent”.

35 (2) This section shall apply to provisional tax for the income year commencing on the 1st day of April 1991 and for every subsequent year.

40 **26. Credits arising to imputation credit account**—Section 394D (2) of the principal Act (as inserted by section 55 of the Income Tax Amendment Act (No. 5) 1988) is hereby amended by renumbering as paragraph (i) the paragraph (h)

that was added by section 42(4) of the Income Tax Amendment Act (No. 2) 1990.

**27. Credits and debits arising to policyholder credit account of person**—(1) Section 394zzzG(6)(a) of the principal Act (as inserted by section 56(1) of the Income Tax Amendment Act (No. 2) 1990) is hereby amended by repealing subparagraphs (i) and (ii), and substituting the following subparagraphs: 5

“(i) An amount of assessable income calculated and deemed to be derived from New Zealand pursuant to the formula set out in section 204L(1) of this Act in respect of that person in carrying on a business of providing life insurance to the extent to which that business consists of or relates to any one or more policies of life insurance for which that life insurer is the insurer which were offered or entered into in New Zealand (whether or not executed in New Zealand and whether or not the life insurer has a fixed establishment in New Zealand or has an agent in New Zealand); or 10 15

“(ii) An amount that would have been so calculated and deemed to be derived from New Zealand pursuant to that formula but for the application of section 317 of this Act; and” 20

(2) This section shall, subject to the transitional provisions set out in sections 64 to 67 of the Income Tax Amendment Act (No. 2) 1990, be deemed to have come into force on the 1st day of April 1990. 25

**28. Small amounts of additional tax, etc., not to be charged**—(1) The principal Act is hereby amended by inserting, after section 411, the following section: 30

“411A. (1) Notwithstanding anything in this Act, the Commissioner shall not charge, and there shall be no liability to pay, any additional tax or other penalty imposed in respect of any default in paying any tax or other amount by its due date where— 35

“(a) The amount of additional tax or other penalty calculated in respect of that default does not exceed \$5 (or such other amount as the Governor-General may, from time to time, by Order in Council declare for the purposes of this section); and 40

“(b) The additional tax or other penalty is imposed by any of sections 322(1), 327U(1), 336U(1), 336ZH(1), 370(1),

384 (2), 394L (6), 394N (4), 394ZZF (6), 394ZZG (4), and 398 (2) of this Act.

5 “(2) For the purposes of the provisions specified in **subsection (1) (b)** of this section, where the amount of additional tax or penalty initially calculated under any of those provisions in respect of any default does not exceed \$5 (or such other amount as may be declared under **subsection (1)** of this section),—

10 “(a) The amount so calculated shall be deemed not to be additional tax or a penalty imposed under the relevant provision, and shall not be added to the amount in default; and

15 “(b) No further amount of additional tax or penalty shall be added under the relevant provision in respect of any further period during which the default continues.”

(2) This section shall apply with respect to the liability to additional tax and other penalties payable in relation to any amount of tax or other amount whose due date for payment occurs on or after the 1st day of April 1991.

20 **29. Interest on tax overpaid**—(1) Section 413A of the principal Act (as inserted by section 20 (1) of the Income Tax Amendment Act (No. 3) 1988) is hereby amended by repealing subsection (2) (as amended by section 58 (2) of the Income Tax Amendment Act (No. 5) 1989), and substituting the following  
25 subsection:

“(2) Subject to subsections (3) and (3A) of this section, this section shall apply to every person who, in relation to an income year,—

30 “(a) Is a provisional taxpayer and is a person who paid provisional tax in accordance with Part XII of this Act, where the amount of provisional tax so paid exceeds the amount which is the residual income tax in relation to that person and that income year; or

35 “(b) Is a person who—

“(i) Expected in relation to that income year to be a provisional taxpayer; and

40 “(ii) On or before the due date for payment of the third instalment of provisional tax by taxpayers having the same income year as the person, paid in accordance with Part XII of this Act as if it were provisional tax an amount of not less than \$2,500; and

“(iii) By reason of the residual income tax for that person in that income year proving not to exceed the sum of \$2,500, was not in fact a provisional taxpayer in relation to that income year;—

and in the case of a person to whom **paragraph (b)** of this subsection applies any references in this section to the term “provisional tax” shall apply also to any amount paid by the person in accordance with Part XII of this Act as if it were provisional tax.” 5

(2) Section 58 (2) of the Income Tax Amendment Act (No. 5) 1988 is hereby consequentially repealed. 10

(3) **Subsections (1) and (2)** of this section shall apply in respect of tax payable in relation to income derived in the income year commencing on the 1st day of April 1991 and in every subsequent year. 15

(4) Where, in respect of any of the income years commencing on the 1st day of April 1988, the 1st day of April 1989, and the 1st day of April 1990, a taxpayer—

(a) Expected to be a provisional taxpayer in relation to that income year; and 20

(b) Paid an amount in accordance with Part XII of the principal Act as if it were provisional tax for that income year; but

(c) By reason of the taxpayer’s provisional income in that income year not exceeding the sum of \$3,000, was 25 not a provisional taxpayer,—

that taxpayer shall be deemed for the purposes of section 413A of the principal Act to have been a provisional taxpayer for that income year, and any amount so paid by the taxpayer as provisional tax shall be deemed for the purposes of that section 30 to be provisional tax.

**30. Basic tax deductions**—(1) The Second Schedule to the principal Act is hereby amended by repealing Appendix A (as substituted by section 26 (4) of the Income Tax Amendment Act (No. 3) 1988), and substituting the Appendix A set out in 35 the **Schedule** to this Act.

(2) Section 26 (4) of the Income Tax Amendment Act (No. 3) 1988, and the Third Schedule to that Act, are hereby consequentially repealed.

(3) This section shall apply with respect to every tax 40 deduction from payments of salary or wages for every pay period ending on or after the 1st day of April 1991.

**31. Transitional provision relating to life insurers and policyholder credit accounts**—(1) Section 67 (1) (b) of the Income Tax Amendment Act (No. 2) 1990 is hereby amended by omitting the expression “1989”, and substituting the expression “1990”.

(2) Any election made by a life insurer pursuant to the said section 67 (1) shall be deemed to be an election to become a policyholder credit account person retrospective to the first day of the accounting year of the life insurer that corresponds to the income year commencing on the 1st day of April 1990.

(3) This section shall be deemed to have come into force on the 1st day of August 1990.

## PART II

### GOODS AND SERVICES TAX

**32. This Part to be read with Goods and Services Tax Act 1985**—This Part of this Act shall be read together with and deemed part of the Goods and Services Tax Act 1985\* (in this Part referred to as the principal Act).

\*R.S. Vol. 19, p. 369

Amendments: 1987, No. 103; 1987, No. 191; 1988, No. 15; 1988, No. 125; 1989, No. 8; 1989, No. 13, Part III; 1989, No. 152; 1990, No. 64; 1990, No. 93

**33. Zero-rating**—(1) Section 11 (2) of the principal Act is hereby amended by repealing paragraph (e) (as substituted by section 9 (7) of the Goods and Services Tax Amendment Act 1986 and amended by section 4 (4) and (5) of the Goods and Services Tax Amendment Act 1990), and substituting the following paragraph:

“(e) The services are supplied for and to a person who is not resident in New Zealand and who is outside New Zealand at the time the services are performed, not being services which are supplied directly in connection with—

“(i) Land or any improvement thereto situated inside New Zealand; or

“(ii) Moveable personal property (other than choses in action, and other than goods referred to in paragraph (c) (ii) of this subsection) situated inside New Zealand at the time the services are performed;—

and not being services which are the acceptance of an obligation to refrain from carrying on any taxable activity, to the extent that the conduct of that activity would have occurred within New Zealand; or”.

(2) Section 11 (2) of the principal Act is hereby further amended by inserting, after paragraph (f), the following paragraph:

“(fa) The services are the filing, prosecution, granting, maintenance, transfer, assignment, licensing, or enforcement of intellectual property rights, including patents, designs, trade marks, copyrights, know-how, confidential information, trade secrets, or similar rights, where and to the extent that those services are supplied for and to a person who is not resident in New Zealand and who is outside New Zealand when the service is performed; or”.

(3) The following enactments are hereby consequentially repealed:

(a) Section 9 (7) of the Goods and Services Tax Amendment Act 1986:

(b) Section 4 (4) and (5) of the Goods and Services Tax Amendment Act 1990.

(4) This section shall apply to supplies made on or after the 1st day of October 1986.

(5) Notwithstanding anything in the Designs Act 1953, the Patents Act 1953, the Trade Marks Act 1953, the Plant Variety Rights Act 1987, or any regulations made under any of those Acts, where—

(a) The existence or continuation of any right or the validity or lawfulness of any matter or thing, being any—

(i) Design right, registration of design, or application under the Designs Act 1953, or any other right, matter, or thing relating to designs for which fees are payable under that Act; or

(ii) Patent, grant of patent, or application under the Patents Act 1953, or any other right, matter, or thing relating to patents for which fees are payable under that Act; or

(iii) Trade mark, registration of trade mark, or application under the Trade Marks Act 1953, or any other right, matter, or thing relating to trade marks for which fees are payable under that Act; or

(iv) Plant variety right, grant of such rights, or application under the Plant Variety Rights Act 1987, or any other right, matter, or thing relating to plant variety rights for which fees are payable under that Act; or

(v) Right or other matter or thing whose validity or lawfulness is consequential on or relates to any of the

matters referred to in subparagraphs (i) to (iv) of this paragraph;—

depends or depended on the payment of any fee under any of those Acts or regulations made under those Acts; and

5

(b) The full amount of any such fee was not paid, or was not paid at the appropriate time, by reason of the amount of any goods and services tax payable not having been paid as part of or in respect of that fee (being tax that was payable pursuant to the principal Act before its amendment by this section); and

10

(c) Any such amount of goods and services tax would not have been payable as part of or in respect of that fee if this section had been in force at the time the fee was paid,—

15

then those rights, matters, and things, and any dealings in relation to those rights, matters, and things by the Patent Office or the Plant Variety Rights Office, are hereby deemed to be as valid and as lawfully made or done as they would be if, at the time the relevant fee was paid, the full amount of that fee (including any goods and services tax payable) had been paid.

20

**34. Additional tax to be payable if default made in payment of tax**—(1) Section 41 of the principal Act is hereby amended by inserting, after subsection (1), the following subsection:

25

“(1A) Where the amount of additional tax calculated pursuant to subsection (1) (a) of this section in respect of any default in paying an amount of tax by its due date does not exceed \$5 (or such other amount as the Governor-General may, by Order in Council made pursuant to section 411A of the Income Tax Act 1976, declare for the purposes of that section),—

30

“(a) The Commissioner shall not charge, and there shall be no liability to pay, the amount so calculated; and

35

“(b) The amount so calculated shall be deemed not to be additional tax imposed under this section, and shall not be added to the amount in default; and

“(c) No further amount of additional tax shall be added under paragraph (b) or paragraph (c) of subsection (1) of this section in respect of any further period during which the default continues.”

40

(2) This section shall apply with respect to the liability to additional tax payable in relation to any amount of tax whose

due date for payment occurs on or after the 1st day of April 1991.

### PART III

#### ACCIDENT COMPENSATION

**35. This Part to be read with Accident Compensation Act 1982**—This Part of this Act shall be read together with and deemed part of the Accident Compensation Act 1982\* (in this Part referred to as the principal Act). 5

\*1982, No. 181

Amendments: 1983, No. 60; 1985, No. 66; 1985, No. 69; 1985, No. 166; 1988, No. 31; 1989, No. 52; 1989, No. 95

**36. General provisions regarding statements of earnings and levies**—(1) Section 42 of the principal Act (as amended by section 2 (1) of the Accident Compensation Amendment Act (No. 2) 1985) is hereby amended by inserting, after subsection (3), the following subsection: 10

“(3A) Where the amount of penalty calculated pursuant to subsection (3) (a) of this section in respect of any default in paying any amount of levy by its due date does not exceed \$5 (or such other amount as the Governor-General may, by Order in Council made pursuant to section 411A of the Income Tax Act 1976, declare for the purposes of that section),— 15

“(a) The Corporation shall not charge, and there shall be no liability to pay, the amount of penalty so calculated; and 20

“(b) The amount so calculated shall be deemed not to be a penalty imposed under this section, and shall not be added to the amount of levy in default; and 25

“(c) No further amount of penalty shall be added under paragraph (b) or paragraph (c) of subsection (3) of this section in respect of any further period during which the default continues.” 30

(2) This section shall apply with respect to the liability to any penalty payable in relation to any levy whose last day for payment occurs on or after the 1st day of April 1991. 30

**37. Statements by employers**—Section 43 of the principal Act is hereby amended by inserting, after subsection (1), the following subsection: 35

“(1A) Where, in relation to any earnings derived by an employee in respect of the year to which a reconciliation statement referred to in subsection (1) of this section relates, the amount of those earnings has not been determined by the end of that year,— 40

- 5 “(a) Those earnings shall be included in the statement of the amount of earnings as employees paid in that year, and the relevant amount shall be leviable accordingly in relation to that statement, to the extent that—
- 10 “(i) The amount of the earnings is determined on or before the date by which the statement of the amount of earnings is required by subsection (1) of this section to be delivered; or
- 15 “(ii) Any amount has by that date been paid to the employee in respect of or on account of those earnings, notwithstanding that the final amount has not been determined; and
- 20 “(b) To the extent that any amount of the earnings is not included in the statement of the amount of earnings for that year under **paragraph (a)** of this subsection, those earnings shall be included in the statement of the amount of earnings as employees required for the next succeeding year, and the relevant amount shall be leviable accordingly in relation to that statement for that next succeeding year.”
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SCHEDULE

Section 30 (1)

NEW APPENDIX A TO SECOND SCHEDULE TO PRINCIPAL ACT

“APPENDIX A

TAX DEDUCTIONS FROM PAYMENTS FOR WEEKLY PAY PERIODS

EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE	
	T	G		T	G		T	G		T	G		T	G
\$ 1.00	0.00	0.15	\$ 66.00	0.00	9.90	\$ 131.00	7.85	19.65	\$ 196.00	31.13	31.13	\$ 1.00	0.00	0.15
2.00	0.00	0.30	67.00	0.00	10.05	132.00	8.20	19.80	197.00	31.41	31.41	2.00	0.00	0.30
3.00	0.00	0.45	68.00	0.00	10.20	133.00	8.55	19.95	198.00	31.69	31.69	3.00	0.00	0.45
4.00	0.00	0.60	69.00	0.00	10.35	134.00	8.90	20.10	199.00	31.97	31.97	4.00	0.00	0.60
5.00	0.00	0.75	70.00	0.00	10.50	135.00	9.25	20.25	200.00	32.25	32.25	5.00	0.00	0.75
6.00	0.00	0.90	71.00	0.00	10.65	136.00	9.60	20.40	201.00	32.53	32.53	6.00	0.00	0.90
7.00	0.00	1.05	72.00	0.00	10.80	137.00	9.95	20.55	202.00	32.81	32.81	7.00	0.00	1.05
8.00	0.00	1.20	73.00	0.00	10.95	138.00	10.30	20.70	203.00	33.09	33.09	8.00	0.00	1.20
9.00	0.00	1.35	74.00	0.00	11.10	139.00	10.65	20.85	204.00	33.37	33.37	9.00	0.00	1.35
10.00	0.00	1.50	75.00	0.00	11.25	140.00	11.00	21.00	205.00	33.65	33.65	10.00	0.00	1.50
11.00	0.00	1.65	76.00	0.00	11.40	141.00	11.35	21.15	206.00	33.93	33.93	11.00	0.00	1.65
12.00	0.00	1.80	77.00	0.00	11.55	142.00	11.70	21.30	207.00	34.21	34.21	12.00	0.00	1.80
13.00	0.00	1.95	78.00	0.00	11.70	143.00	12.05	21.45	208.00	34.49	34.49	13.00	0.00	1.95
14.00	0.00	2.10	79.00	0.00	11.85	144.00	12.40	21.60	209.00	34.77	34.77	14.00	0.00	2.10
15.00	0.00	2.25	80.00	0.00	12.00	145.00	12.75	21.75	210.00	35.05	35.05	15.00	0.00	2.25
16.00	0.00	2.40	81.00	0.00	12.15	146.00	13.10	21.90	211.00	35.33	35.33	16.00	0.00	2.40
17.00	0.00	2.55	82.00	0.00	12.30	147.00	13.45	22.05	212.00	35.61	35.61	17.00	0.00	2.55
18.00	0.00	2.70	83.00	0.00	12.45	148.00	13.80	22.20	213.00	35.89	35.89	18.00	0.00	2.70
19.00	0.00	2.85	84.00	0.00	12.60	149.00	14.15	22.35	214.00	36.17	36.17	19.00	0.00	2.85
20.00	0.00	3.00	85.00	0.00	12.75	150.00	14.50	22.50	215.00	36.45	36.45	20.00	0.00	3.00
21.00	0.00	3.15	86.00	0.00	12.90	151.00	14.85	22.65	216.00	36.73	36.73	21.00	0.00	3.15
22.00	0.00	3.30	87.00	0.00	13.05	152.00	15.20	22.80	217.00	37.01	37.01	22.00	0.00	3.30
23.00	0.00	3.45	88.00	0.00	13.20	153.00	15.55	22.95	218.00	37.29	37.29	23.00	0.00	3.45
24.00	0.00	3.60	89.00	0.00	13.35	154.00	15.90	23.10	219.00	37.57	37.57	24.00	0.00	3.60
25.00	0.00	3.75	90.00	0.00	13.50	155.00	16.25	23.25	220.00	37.85	37.85	25.00	0.00	3.75
26.00	0.00	3.90	91.00	0.00	13.65	156.00	16.60	23.40	221.00	38.13	38.13	26.00	0.00	3.90
27.00	0.00	4.05	92.00	0.00	13.80	157.00	16.95	23.55	222.00	38.41	38.41	27.00	0.00	4.05
28.00	0.00	4.20	93.00	0.00	13.95	158.00	17.30	23.70	223.00	38.69	38.69	28.00	0.00	4.20
29.00	0.00	4.35	94.00	0.10	14.10	159.00	17.65	23.85	224.00	38.97	38.97	29.00	0.00	4.35
30.00	0.00	4.50	95.00	0.25	14.25	160.00	18.00	24.00	225.00	39.25	39.25	30.00	0.00	4.50
31.00	0.00	4.65	96.00	0.40	14.40	161.00	18.35	24.15	226.00	39.53	39.53	31.00	0.00	4.65
32.00	0.00	4.80	97.00	0.55	14.55	162.00	18.70	24.30	227.00	39.81	39.81	32.00	0.00	4.80
33.00	0.00	4.95	98.00	0.70	14.70	163.00	19.05	24.45	228.00	40.09	40.09	33.00	0.00	4.95
34.00	0.00	5.10	99.00	0.85	14.85	164.00	19.40	24.60	229.00	40.37	40.37	34.00	0.00	5.10
35.00	0.00	5.25	100.00	1.00	15.00	165.00	19.75	24.75	230.00	40.65	40.65	35.00	0.00	5.25
36.00	0.00	5.40	101.00	1.15	15.15	166.00	20.10	24.90	231.00	40.93	40.93	36.00	0.00	5.40
37.00	0.00	5.55	102.00	1.30	15.30	167.00	20.45	25.05	232.00	41.21	41.21	37.00	0.00	5.55
38.00	0.00	5.70	103.00	1.45	15.45	168.00	20.80	25.20	233.00	41.49	41.49	38.00	0.00	5.70
39.00	0.00	5.85	104.00	1.60	15.60	169.00	21.15	25.35	234.00	41.77	41.77	39.00	0.00	5.85
40.00	0.00	6.00	105.00	1.75	15.75	170.00	21.50	25.50	235.00	42.05	42.05	40.00	0.00	6.00
41.00	0.00	6.15	106.00	1.90	15.90	171.00	21.85	25.65	236.00	42.33	42.33	41.00	0.00	6.15
42.00	0.00	6.30	107.00	2.05	16.05	172.00	22.20	25.80	237.00	42.61	42.61	42.00	0.00	6.30
43.00	0.00	6.45	108.00	2.20	16.20	173.00	22.55	25.95	238.00	42.89	42.89	43.00	0.00	6.45
44.00	0.00	6.60	109.00	2.35	16.35	174.00	22.90	26.10	239.00	43.17	43.17	44.00	0.00	6.60
45.00	0.00	6.75	110.00	2.50	16.50	175.00	23.25	26.25	240.00	43.45	43.45	45.00	0.00	6.75
46.00	0.00	6.90	111.00	2.65	16.65	176.00	23.60	26.40	241.00	43.73	43.73	46.00	0.00	6.90
47.00	0.00	7.05	112.00	2.80	16.80	177.00	23.95	26.55	242.00	44.01	44.01	47.00	0.00	7.05
48.00	0.00	7.20	113.00	2.95	16.95	178.00	24.30	26.70	243.00	44.29	44.29	48.00	0.00	7.20
49.00	0.00	7.35	114.00	3.10	17.10	179.00	24.65	26.85	244.00	44.57	44.57	49.00	0.00	7.35
50.00	0.00	7.50	115.00	3.25	17.25	180.00	25.00	27.00	245.00	44.85	44.85	50.00	0.00	7.50
51.00	0.00	7.65	116.00	3.40	17.40	181.00	25.35	27.15	246.00	45.13	45.13	51.00	0.00	7.65
52.00	0.00	7.80	117.00	3.55	17.55	182.00	25.70	27.30	247.00	45.41	45.41	52.00	0.00	7.80
53.00	0.00	7.95	118.00	3.70	17.70	183.00	26.05	27.45	248.00	45.69	45.69	53.00	0.00	7.95
54.00	0.00	8.10	119.00	3.85	17.85	184.00	26.40	27.60	249.00	45.97	45.97	54.00	0.00	8.10
55.00	0.00	8.25	120.00	4.00	18.00	185.00	26.75	27.75	250.00	46.25	46.25	55.00	0.00	8.25
56.00	0.00	8.40	121.00	4.15	18.15	186.00	27.10	27.90	251.00	46.53	46.53	56.00	0.00	8.40
57.00	0.00	8.55	122.00	4.30	18.30	187.00	27.45	28.05	252.00	46.81	46.81	57.00	0.00	8.55
58.00	0.00	8.70	123.00	4.45	18.45	188.00	27.80	28.20	253.00	47.09	47.09	58.00	0.00	8.70
59.00	0.00	8.85	124.00	4.60	18.60	189.00	28.15	28.35	254.00	47.37	47.37	59.00	0.00	8.85
60.00	0.00	9.00	125.00	4.75	18.75	190.00	28.50	28.50	255.00	47.65	47.65	60.00	0.00	9.00
61.00	0.00	9.15	126.00	4.90	18.90	191.00	28.85	28.65	256.00	47.93	47.93	61.00	0.00	9.15
62.00	0.00	9.30	127.00	5.05	19.05	192.00	29.20	28.80	257.00	48.21	48.21	62.00	0.00	9.30
63.00	0.00	9.45	128.00	5.20	19.20	193.00	29.55	28.95	258.00	48.49	48.49	63.00	0.00	9.45
64.00	0.00	9.60	129.00	5.35	19.35	194.00	29.90	29.10	259.00	48.77	48.77	64.00	0.00	9.60
65.00	0.00	9.75	130.00	5.50	19.50	195.00	30.25	29.25	260.00	49.05	49.05	65.00	0.00	9.75

NOTE: In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

SCHEDULE—continued

EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE	
	T	G		T	G		T	G		T	G
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
261.00	49.33	49.33	326.00	67.53	67.53	391.00	85.73	85.73	456.00	103.93	103.93
262.00	49.61	49.61	327.00	67.81	67.81	392.00	86.01	86.01	457.00	104.21	104.21
226.00	49.89	49.89	328.00	68.09	68.09	393.00	86.29	86.29	458.00	104.49	104.49
264.00	50.17	50.17	329.00	68.37	68.37	394.00	86.57	86.57	459.00	104.77	104.77
265.00	50.45	50.45	330.00	68.65	68.65	395.00	86.85	86.85	460.00	105.05	105.05
266.00	50.73	50.73	331.00	68.93	68.93	396.00	87.13	87.13	461.00	105.33	105.33
267.00	51.01	51.01	332.00	69.21	69.21	397.00	87.41	87.41	462.00	105.61	105.61
268.00	51.29	51.29	333.00	69.49	69.49	398.00	87.69	87.69	463.00	105.89	105.89
269.00	51.57	51.57	334.00	69.77	69.77	399.00	87.97	87.97	464.00	106.17	106.17
270.00	51.85	51.85	335.00	70.05	70.05	400.00	88.25	88.25	465.00	106.45	106.45
271.00	52.13	52.13	336.00	70.33	70.33	401.00	88.53	88.53	466.00	106.73	106.73
272.00	52.41	52.41	337.00	70.61	70.61	402.00	88.81	88.81	467.00	107.01	107.01
273.00	52.69	52.69	338.00	70.89	70.89	403.00	89.09	89.09	468.00	107.29	107.29
274.00	52.97	52.97	339.00	71.17	71.17	404.00	89.37	89.37	469.00	107.57	107.57
275.00	53.25	53.25	340.00	71.45	71.45	405.00	89.65	89.65	470.00	107.85	107.85
276.00	53.53	53.53	341.00	71.73	71.73	406.00	89.93	89.93	471.00	108.13	108.13
277.00	53.81	53.81	342.00	72.01	72.01	407.00	90.21	90.21	472.00	108.41	108.41
278.00	54.09	54.09	343.00	72.29	72.29	408.00	90.49	90.49	473.00	108.69	108.69
279.00	54.37	54.37	344.00	72.57	72.57	409.00	90.77	90.77	474.00	108.97	108.97
280.00	54.65	54.65	345.00	72.85	72.85	410.00	91.05	91.05	475.00	109.25	109.25
281.00	54.93	54.93	346.00	73.13	73.13	411.00	91.33	91.33	476.00	109.53	109.53
282.00	55.21	55.21	347.00	73.41	73.41	412.00	91.61	91.61	477.00	109.81	109.81
283.00	55.49	55.49	348.00	73.69	73.69	413.00	91.89	91.89	478.00	110.09	110.09
284.00	55.77	55.77	349.00	73.97	73.97	414.00	92.17	92.17	479.00	110.37	110.37
285.00	56.05	56.05	350.00	74.25	74.25	415.00	92.45	92.45	480.00	110.65	110.65
286.00	56.33	56.33	351.00	74.53	74.53	416.00	92.73	92.73	481.00	110.93	110.93
287.00	56.61	56.61	352.00	74.81	74.81	417.00	93.01	93.01	482.00	111.21	111.21
288.00	56.89	56.89	353.00	75.09	75.09	418.00	93.29	93.29	483.00	111.49	111.49
289.00	57.17	57.17	354.00	75.37	75.37	419.00	93.57	93.57	484.00	111.77	111.77
290.00	57.45	57.45	355.00	75.65	75.65	420.00	93.85	93.85	485.00	112.05	112.05
291.00	57.73	57.73	356.00	75.93	75.93	421.00	94.13	94.13	486.00	112.33	112.33
292.00	58.01	58.01	357.00	76.21	76.21	422.00	94.41	94.41	487.00	112.61	112.61
293.00	58.29	58.29	358.00	76.49	76.49	423.00	94.69	94.69	488.00	112.89	112.89
294.00	58.57	58.57	359.00	76.77	76.77	424.00	94.97	94.97	489.00	113.17	113.17
295.00	58.85	58.85	360.00	77.05	77.05	425.00	95.25	95.25	490.00	113.45	113.45
296.00	59.13	59.13	361.00	77.33	77.33	426.00	95.53	95.53	491.00	113.73	113.73
297.00	59.41	59.41	362.00	77.61	77.61	427.00	95.81	95.81	492.00	114.01	114.01
298.00	59.69	59.69	363.00	77.89	77.89	428.00	96.09	96.09	493.00	114.29	114.29
299.00	59.97	59.97	364.00	78.17	78.17	429.00	96.37	96.37	494.00	114.57	114.57
300.00	60.25	60.25	365.00	78.45	78.45	430.00	96.65	96.65	495.00	114.85	114.85
301.00	60.53	60.53	366.00	78.73	78.73	431.00	96.93	96.93	496.00	115.13	115.13
302.00	60.81	60.81	367.00	79.01	79.01	432.00	97.21	97.21	497.00	115.41	115.41
303.00	61.09	61.09	368.00	79.29	79.29	433.00	97.49	97.49	498.00	115.69	115.69
304.00	61.37	61.37	369.00	79.57	79.57	434.00	97.77	97.77	499.00	115.97	115.97
305.00	61.65	61.65	370.00	79.85	79.85	435.00	98.05	98.05	500.00	116.25	116.25
306.00	61.93	61.93	371.00	80.13	80.13	436.00	98.33	98.33	501.00	116.53	116.53
307.00	62.21	62.21	372.00	80.41	80.41	437.00	98.61	98.61	502.00	116.81	116.81
308.00	62.49	62.49	373.00	80.69	80.69	438.00	98.89	98.89	503.00	117.09	117.09
309.00	62.77	62.77	374.00	80.97	80.97	439.00	99.17	99.17	504.00	117.37	117.37
310.00	63.05	63.05	375.00	81.25	81.25	440.00	99.45	99.45	505.00	117.65	117.65
311.00	63.33	63.33	376.00	81.53	81.53	441.00	99.73	99.73	506.00	117.93	117.93
312.00	63.61	63.61	377.00	81.81	81.81	442.00	100.01	100.01	507.00	118.21	118.21
313.00	63.89	63.89	378.00	82.09	82.09	443.00	100.29	100.29	508.00	118.49	118.49
314.00	64.17	64.17	379.00	82.37	82.37	444.00	100.57	100.57	509.00	118.77	118.77
315.00	64.45	64.45	380.00	82.65	82.65	445.00	100.85	100.85	510.00	119.05	119.05
316.00	64.73	64.73	381.00	82.93	82.93	446.00	101.13	101.13	511.00	119.33	119.33
317.00	65.01	65.01	382.00	83.21	83.21	447.00	101.41	101.41	512.00	119.61	119.61
318.00	65.29	65.29	383.00	83.49	83.49	448.00	101.69	101.69	513.00	119.89	119.89
319.00	65.57	65.57	384.00	83.77	83.77	449.00	101.97	101.97	514.00	120.17	120.17
320.00	65.85	65.85	385.00	84.05	84.05	450.00	102.25	102.25	515.00	120.45	120.45
321.00	66.13	66.13	386.00	84.33	84.33	451.00	102.53	102.53	516.00	120.73	120.73
322.00	66.41	66.41	387.00	84.61	84.61	452.00	102.81	102.81	517.00	121.01	121.01
323.00	66.69	66.69	388.00	84.89	84.89	453.00	103.09	103.09	518.00	121.29	121.29
324.00	66.97	66.97	389.00	85.17	85.17	454.00	103.37	103.37	519.00	121.57	121.57
325.00	67.25	67.25	390.00	85.45	85.45	455.00	103.65	103.65	520.00	121.85	121.85

NOTE: In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

## SCHEDULE—continued

EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE	
	T	G		T	G		T	G		T	G
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
521.00	122.13	122.13	586.00	140.33	140.33	651.00	161.39	161.39	716.00	182.84	182.84
522.00	122.41	122.41	587.00	140.61	140.61	652.00	161.72	161.72	717.00	183.17	183.17
523.00	122.69	122.69	588.00	140.89	140.89	653.00	162.05	162.05	718.00	183.50	183.50
524.00	122.97	122.97	589.00	141.17	141.17	654.00	162.38	162.38	719.00	183.83	183.83
525.00	123.25	123.25	590.00	141.45	141.45	655.00	162.71	162.71	720.00	184.16	184.16
526.00	123.53	123.53	591.00	141.73	141.73	656.00	163.04	163.04	721.00	184.49	184.49
527.00	123.81	123.81	592.00	142.01	142.01	657.00	163.37	163.37	722.00	184.82	184.82
528.00	124.09	124.09	593.00	142.29	142.29	658.00	163.70	163.70	723.00	185.15	185.15
529.00	124.37	124.37	594.00	142.58	142.58	659.00	164.03	164.03	724.00	185.48	185.48
530.00	124.65	124.65	595.00	142.91	142.91	660.00	164.36	164.36	725.00	185.81	185.81
531.00	124.93	124.93	596.00	143.24	143.24	661.00	164.69	164.69	726.00	186.14	186.14
532.00	125.21	125.21	597.00	143.57	143.57	662.00	165.02	165.02	727.00	186.47	186.47
533.00	125.49	125.49	598.00	143.90	143.90	663.00	165.35	165.35	728.00	186.80	186.80
534.00	125.77	125.77	599.00	144.23	144.23	664.00	165.68	165.68	729.00	187.13	187.13
535.00	126.05	126.05	600.00	144.56	144.56	665.00	166.01	166.01	730.00	187.46	187.46
536.00	126.33	126.33	601.00	144.89	144.89	666.00	166.34	166.34	731.00	187.79	187.79
537.00	126.61	126.61	602.00	145.22	145.22	667.00	166.67	166.67	732.00	188.12	188.12
538.00	126.89	126.89	603.00	145.55	145.55	668.00	167.00	167.00	733.00	188.45	188.45
539.00	127.17	127.17	604.00	145.88	145.88	669.00	167.33	167.33	734.00	188.78	188.78
540.00	127.45	127.45	605.00	146.21	146.21	670.00	167.66	167.66	735.00	189.11	189.11
541.00	127.73	127.73	606.00	146.54	146.54	671.00	167.99	167.99	736.00	189.44	189.44
542.00	128.01	128.01	607.00	146.87	146.87	672.00	168.32	168.32	737.00	189.77	189.77
543.00	128.29	128.29	608.00	147.20	147.20	673.00	168.65	168.65	738.00	190.10	190.10
544.00	128.57	128.57	609.00	147.53	147.53	674.00	168.98	168.98	739.00	190.43	190.43
545.00	128.85	128.85	610.00	147.86	147.86	675.00	169.31	169.31	740.00	190.76	190.76
546.00	129.13	129.13	611.00	148.19	148.19	676.00	169.64	169.64	741.00	191.09	191.09
547.00	129.41	129.41	612.00	148.52	148.52	677.00	169.97	169.97	742.00	191.42	191.42
548.00	129.69	129.69	613.00	148.85	148.85	678.00	170.30	170.30	743.00	191.75	191.75
549.00	129.97	129.97	614.00	149.18	149.18	679.00	170.63	170.63	744.00	192.08	192.08
550.00	130.25	130.25	615.00	149.51	149.51	680.00	170.96	170.96	745.00	192.41	192.41
551.00	130.53	130.53	616.00	149.84	149.84	681.00	171.29	171.29	746.00	192.74	192.74
552.00	130.81	130.81	617.00	150.17	150.17	682.00	171.62	171.62	747.00	193.07	193.07
553.00	131.09	131.09	618.00	150.50	150.50	683.00	171.95	171.95	748.00	193.40	193.40
554.00	131.37	131.37	619.00	150.83	150.83	684.00	172.28	172.28	749.00	193.73	193.73
555.00	131.65	131.65	620.00	151.16	151.16	685.00	172.61	172.61	750.00	194.06	194.06
556.00	131.93	131.93	621.00	151.49	151.49	686.00	172.94	172.94	751.00	194.39	194.39
557.00	132.21	132.21	622.00	151.82	151.82	687.00	173.27	173.27	752.00	194.72	194.72
558.00	132.49	132.49	623.00	152.15	152.15	688.00	173.60	173.60	753.00	195.05	195.05
559.00	132.77	132.77	624.00	152.48	152.48	689.00	173.93	173.93	754.00	195.38	195.38
560.00	133.05	133.05	625.00	152.81	152.81	690.00	174.26	174.26	755.00	195.71	195.71
561.00	133.33	133.33	626.00	153.14	153.14	691.00	174.59	174.59	756.00	196.04	196.04
562.00	133.61	133.61	627.00	153.47	153.47	692.00	174.92	174.92	757.00	196.37	196.37
563.00	133.89	133.89	628.00	153.80	153.80	693.00	175.25	175.25	758.00	196.70	196.70
564.00	134.17	134.17	629.00	154.13	154.13	694.00	175.58	175.58	759.00	197.03	197.03
565.00	134.45	134.45	630.00	154.46	154.46	695.00	175.91	175.91	760.00	197.36	197.36
566.00	134.73	134.73	631.00	154.79	154.79	696.00	176.24	176.24	761.00	197.69	197.69
567.00	135.01	135.01	632.00	155.12	155.12	697.00	176.57	176.57	762.00	198.02	198.02
568.00	135.29	135.29	633.00	155.45	155.45	698.00	176.90	176.90	763.00	198.35	198.35
569.00	135.57	135.57	634.00	155.78	155.78	699.00	177.23	177.23	764.00	198.68	198.68
570.00	135.85	135.85	635.00	156.11	156.11	700.00	177.56	177.56	765.00	199.01	199.01
571.00	136.13	136.13	636.00	156.44	156.44	701.00	177.89	177.89	766.00	199.34	199.34
572.00	136.41	136.41	637.00	156.77	156.77	702.00	178.22	178.22	767.00	199.67	199.67
573.00	136.69	136.69	638.00	157.10	157.10	703.00	178.55	178.55	768.00	200.00	200.00
574.00	136.97	136.97	639.00	157.43	157.43	704.00	178.88	178.88	769.00	200.33	200.33
575.00	137.25	137.25	640.00	157.76	157.76	705.00	179.21	179.21	770.00	200.66	200.66
576.00	137.53	137.53	641.00	158.09	158.09	706.00	179.54	179.54	771.00	200.99	200.99
577.00	137.81	137.81	642.00	158.42	158.42	707.00	179.87	179.87	772.00	201.32	201.32
578.00	138.09	138.09	643.00	158.75	158.75	708.00	180.20	180.20	773.00	201.65	201.65
579.00	138.37	138.37	644.00	159.08	159.08	709.00	180.53	180.53	774.00	201.98	201.98
580.00	138.65	138.65	645.00	159.41	159.41	710.00	180.86	180.86	775.00	202.31	202.31
581.00	138.93	138.93	646.00	159.74	159.74	711.00	181.19	181.19	776.00	202.64	202.64
582.00	139.21	139.21	647.00	160.07	160.07	712.00	181.52	181.52	777.00	202.97	202.97
583.00	139.49	139.49	648.00	160.40	160.40	713.00	181.85	181.85	778.00	203.30	203.30
584.00	139.77	139.77	649.00	160.73	160.73	714.00	182.18	182.18	779.00	203.63	203.63
585.00	140.05	140.05	650.00	161.06	161.06	715.00	182.51	182.51	780.00	203.96	203.96

NOTE: In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.