

Serial Number 1938/85.



**INCOME-TAX : EXEMPTION OF TRADERS RESIDENT IN  
OR NATIONALS OF CZECHOSLOVAKIA.**

GALWAY, Governor-General.

ORDER IN COUNCIL.

At the Government Buildings at Wellington, this 13th day of July, 1938.

Present :

THE RIGHT HON. M. J. SAVAGE PRESIDING IN COUNCIL.

WHEREAS by section 11 of the Land and Income Tax Amendment Act, 1935, it is enacted that the Governor-General may by Order in Council exempt in whole or in part from their liability to pay income-tax in New Zealand as non-resident traders any persons being residents or nationals of a country specified in the Order (whether a country within His Majesty's Dominions or elsewhere) if he is satisfied that residents of New Zealand who are carrying on business as non-resident traders in that country are exempt therein (whether by agreement with the Government of that country or otherwise) from income-tax on profits derived from their business as non-resident traders :

And whereas the Governor-General is satisfied that residents of New Zealand who are carrying on business as non-resident traders in Czechoslovakia are exempt in Czechoslovakia from income-tax on profits derived from their business as non-resident traders :

Now, therefore, His Excellency the Governor-General of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of the said Dominion, and in pursuance of the powers and authorities conferred upon him by section 11 of the Land and Income Tax Amendment Act, 1935, doth hereby wholly exempt from their liability to pay income-tax in New Zealand as non-resident traders all persons being residents or nationals of Czechoslovakia as from the date of this Order in Council.

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

Issued under the authority of the Regulations Act, 1936.

Date of notification in *Gazette* : 21st day of July, 1938.

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