



Income Tax (Withholding Payments) Amendment Regulations 2006

Silvia Cartwright, Governor-General

Order in Council

At Wellington this 13th day of February 2006

Present:

Her Excellency the Governor-General in Council

Pursuant to section NC 21 of the Income Tax Act 2004 and sections 224 and 225 of the Tax Administration Act 1994, Her Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following regulations.

Contents

		Page
1	Title	1
2	Commencement	2
3	Agricultural, horticultural, or viticultural employers must provide certain information	2

Regulations

- 1 Title**
- (1) These regulations are the Income Tax (Withholding Payments) Amendment Regulations 2006.
 - (2) In these regulations, the Income Tax (Withholding Payments) Regulations 1979 are called “the principal regulations”.

2 Commencement

These regulations come into force on 1 April 2006.

3 Agricultural, horticultural, or viticultural employers must provide certain information

- (1) Regulation 12A(3) of the principal regulations (as inserted by regulation 5 of the Income Tax (Withholding Payments) Amendment Regulations 2005) is amended by revoking paragraphs (d) to (f), and by substituting the following paragraph:

“(d) the gross amount of the payment.”

- (2) Subclause (1) applies to payments made on or after 1 April 2006.

Diane Morcom,
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 come into force on 1 April 2006. They revoke 2 requirements of the Income Tax (Withholding Payments) Regulations 1979 that were inserted into those regulations by the Income Tax (Withholding Payments) Amendment Regulations 2005.

The requirements relate to the information required by the Inland Revenue Department in order to administer the withholding payments system in relation to agricultural, horticultural, and viticultural employers. The revocation of the requirements by these regulations eliminates the obligations of those employers to provide—

- the date a payment is made to a contractor; and
 - the number of a certificate issued by the Inland Revenue Department.
-

2006/19

**Income Tax (Withholding Payments)
Amendment Regulations 2006**

Issued under the authority of the Acts and Regulations Publication Act 1989.

Date of notification in *Gazette*: 16 February 2006.

These regulations are administered in the Inland Revenue Department.
