

1963/51



**THE INCOME TAX (WITHHOLDING PAYMENTS)  
REGULATIONS 1957, AMENDMENT NO. 2**

—  
BERNARD FERGUSSON, Governor-General  
ORDER IN COUNCIL

At the Government Buildings at Wellington this 8th day of April 1963

Present:

THE RIGHT HON. KEITH HOLYOAKE, C.H., PRESIDING IN COUNCIL

PURSUANT to the Land and Income Tax Act 1954, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

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**REGULATIONS**

1. (1) These regulations may be cited as the Income Tax (Withholding Payments) Regulations 1957, Amendment No. 2, and shall be read together with and deemed part of the Income Tax (Withholding Payments) Regulations 1957\* (hereinafter referred to as the principal regulations).

(2) These regulations shall come into force on the day after the date of their notification in the *Gazette*.

2. The Schedule to the principal regulations (as amended by regulation 2 of the Income Tax (Withholding Payments) Regulations 1957, Amendment No. 1) is hereby further amended by adding to Part A, in the appropriate columns thereof, the following clause:

“10. Payments for work done or services rendered under contracts or arrangements which are wholly or substantially for the supply of labour in or in connection with the construction, erection, or extension of buildings (including the erection of prefabricated or precut parts of buildings) being work or services of any nature that customarily can form part of the work or services of a carpenter under a building contract ..... 2s. per £1.”

T. J. SHERRARD,  
Clerk of the Executive Council.

\*S.R. 1957/280  
(Reprinted with Amendment No. 1: S.R. 1962/26)

EXPLANATORY NOTE

*This note is not part of the regulations, but is intended to indicate their general effect.*

These regulations declare to be withholding payments for the purposes of the principal regulations payments for carpentry work done under contracts which are wholly or substantially for the supply of labour in relation to the building industry.

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Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 10 April 1963.

These regulations are administered in the Inland Revenue Department.