

1965/218



**THE INCOME TAX (WITHHOLDING PAYMENTS)
REGULATIONS 1957, AMENDMENT NO. 4**

BERNARD FERGUSSON, Governor-General

ORDER IN COUNCIL

At the Government Buildings at Wellington this 20th day of December
1965

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.

REGULATIONS

1. (1) These regulations may be cited as the Income Tax (Withholding Payments) Regulations 1957, Amendment No. 4, 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 is hereby amended by revoking the Appendix to Part E (as added by regulation 4 of the Income Tax (Withholding Payments) Regulations 1957, Amendment No. 3), and substituting the Appendix set out in the Schedule to these regulations.

*S.R. 1957/280 (Reprinted with Amendment No. 1: S.R. 1962/26)
Amendment No. 2: S.R. 1963/51
Amendment No. 3: S.R. 1965/48

SCHEDULE

NEW APPENDIX TO PART E OF SCHEDULE TO INCOME TAX
(WITHHOLDING PAYMENTS) REGULATIONS 1957

"APPENDIX

TAX DEDUCTIONS FROM PART E WITHHOLDING PAYMENTS TO ABSENTEES

Weekly Payment		Amount of Deduction		Weekly Payment		Amount of Deduction		Weekly Payment		Amount of Deduction	
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
9	5	0		7		21	15	0	1	16	3
9	10	0		1	3	22	0	0	1	17	3
9	15	0		2	0	22	5	0	1	18	1
10	0	0		2	8	22	10	0	1	19	0
10	5	0		3	3	22	15	0	2	0	1
10	10	0		4	0	23	0	0	2	1	0
10	15	0		4	8	23	5	0	2	2	0
11	0	0		5	4	23	10	0	2	3	0
11	5	0		6	0	23	15	0	2	4	0
11	10	0		6	8	24	0	0	2	5	1
11	15	0		7	4	24	5	0	2	6	1
12	0	0		8	0	24	10	0	2	7	1
12	5	0		8	8	24	15	0	2	8	3
12	10	0		9	4	25	0	0	2	9	5
12	15	0		10	1	25	5	0	2	10	6
13	0	0		10	9	25	10	0	2	11	7
13	5	0		11	4	25	15	0	2	12	9
13	10	0		12	1	26	0	0	2	13	10
13	15	0		12	9	26	5	0	2	15	0
14	0	0		13	5	26	10	0	2	16	2
14	5	0		14	1	26	15	0	2	17	6
14	10	0		14	9	27	0	0	2	18	7
14	15	0		15	6	27	5	0	2	19	8
15	0	0		16	1	27	10	0	3	1	0
15	5	0		16	10	27	15	0	3	2	1
15	10	0		17	5	28	0	0	3	3	3
15	15	0		18	1	28	5	0	3	4	6
16	0	0		18	10	28	10	0	3	5	8
16	5	0		19	6	28	15	0	3	6	11
16	10	0		1	0	5	29	0	3	8	2
16	15	0		1	0	10	29	5	3	9	5
17	0	0		1	1	6	29	10	3	10	8
17	5	0		1	2	3	29	15	3	11	10
17	10	0		1	2	11	30	0	3	13	1
17	15	0		1	3	6	30	5	3	14	5
18	0	0		1	4	2	30	10	3	15	8
18	5	0		1	4	11	30	15	3	17	0
18	10	0		1	5	7	31	0	3	18	3
18	15	0		1	6	3	31	5	3	19	7
19	0	0		1	7	2	31	10	4	0	11
19	5	0		1	7	11	31	15	4	2	2
19	10	0		1	8	8	32	0	4	3	5
19	15	0		1	9	5	32	5	4	4	10
20	0	0		1	10	3	32	10	4	6	2
20	5	0		1	11	1	32	15	4	7	6
20	10	0		1	11	10	33	0	4	8	10
20	15	0		1	12	11	33	5	4	10	2
21	0	0		1	13	7	33	10	4	11	7
21	5	0		1	14	6	33	15	4	12	11
21	10	0		1	15	5	34	0	4	14	3
									34	0	0
									35	0	0
									35	5	0
									35	10	0
									35	15	0
									36	0	0
									36	5	0
									36	10	0
									36	15	0
									37	0	0
									37	5	0
									37	10	0
									37	15	0
									38	0	0
									38	5	0
									38	10	0
									38	15	0
									39	0	0
									39	10	0
									40	0	0
									40	10	0
									41	0	0
									41	10	0
									42	0	0
									42	10	0
									43	0	0
									43	10	0
									44	0	0
									44	10	0
									45	0	0
									45	10	0
									46	0	0
									46	10	0
									47	0	0
									47	10	0
									48	0	0
									48	10	0
									49	0	0
									49	10	0
									50	0	0
									50	10	0
									51	0	0
									51	10	0
									52	0	0
									52	10	0
									53	0	0
									53	10	0
									54	0	0

APPENDIX—*continued*

Weekly Payment			Amount of Deduction			Weekly Payment			Amount of Deduction		
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
54	10	0	11	11	10	57	0	0	12	11	11
55	0	0	11	15	10	57	10	0	12	16	1
55	10	0	11	19	10	58	0	0	13	0	3
56	0	0	12	3	10	58	10	0	13	4	5
56	10	0	12	7	11	59	0	0	13	8	7

Where the weekly payment is of an amount less than £9 5s., no tax deduction shall be made.

Where the weekly payment is of an amount between any two consecutive amounts of weekly payments specified in this Appendix, the amount of the tax deduction shall be the amount specified in this Appendix in respect of the smaller of those two amounts."

T. J. SHERRARD,
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 substitute a new table of tax deductions to be made from payments to absentees by way of superannuation, pension, retiring allowance or other allowance or annuity in respect of past employment which are withholding payments under Part E of the principal regulations.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 22 December 1965.

These regulations are administered in the Inland Revenue Department.