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THE INCOME TAX (WITHHOLDING PAYMENTS)
REGULATIONS 1967, AMENDMENT NO. 3

ARTHUR PORRITT, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington this 26th day of June 1972

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL 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. Title, commencement, and application—(1) These regulations may be cited as the Income Tax (Withholding Payments) Regulations 1967, Amendment No. 3, and shall be read together with and deemed part of the Income Tax (Withholding Payments) Regulations 1967* (hereinafter referred to as the principal regulations).

(2) These regulations shall come into force on the 1st day of July 1972.

(3) These regulations shall apply with respect to withholding payments made on or after the date of the commencement of these regulations for any pay period commencing on or after that date.

2. Amounts of tax deductions from payments to absentees—

(1) The First Schedule to the principal regulations is hereby amended by revoking the Appendix to Part E (as substituted by regulation 2 of the Income Tax (Withholding Payments) Regulations 1967, Amendment No. 2), and substituting the Appendix set out in the Schedule to these regulations.

(2) The Income Tax (Withholding Payments) Regulations 1967, Amendment No. 2, are hereby consequentially revoked.

(3) The regulations hereby revoked shall continue to apply with respect to withholding payments made on or after the 1st day of July 1972 for any pay period commencing before that date.

*S.R. 1967/71
Amendment No. 1: (Revoked by S.R. 1971/74)
Amendment No. 2: S.R. 1971/74

SCHEDULE

NEW APPENDIX TO PART E OF FIRST
 SCHEDULE TO PRINCIPAL REGULATIONS

“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
\$	\$	\$	\$	\$	\$
18.00	0.06	36.00	2.25	54.00	5.23
18.50	0.12	36.50	2.31	54.50	5.34
19.00	0.18	37.00	2.37	55.00	5.44
19.50	0.24	37.50	2.43	55.50	5.54
20.00	0.30	38.00	2.49	56.00	5.65
20.50	0.36	38.50	2.57	56.50	5.75
21.00	0.42	39.00	2.64	57.00	5.85
21.50	0.49	39.50	2.72	57.50	5.96
22.00	0.55	40.00	2.80	58.00	6.06
22.50	0.61	40.50	2.87	58.50	6.16
23.00	0.67	41.00	2.95	59.00	6.27
23.50	0.73	41.50	3.03	59.50	6.37
24.00	0.79	42.00	3.10	60.00	6.47
24.50	0.85	42.50	3.18	60.50	6.58
25.00	0.91	43.00	3.26	61.00	6.68
25.50	0.97	43.50	3.33	61.50	6.78
26.00	1.03	44.00	3.42	62.00	6.89
26.50	1.09	44.50	3.51	62.50	6.99
27.00	1.15	45.00	3.60	63.00	7.10
27.50	1.21	45.50	3.69	63.50	7.22
28.00	1.27	46.00	3.78	64.00	7.33
28.50	1.34	46.50	3.87	64.50	7.45
29.00	1.40	47.00	3.96	65.00	7.57
29.50	1.46	47.50	4.05	65.50	7.69
30.00	1.52	48.00	4.14	66.00	7.81
30.50	1.58	48.50	4.23	66.50	7.93
31.00	1.64	49.00	4.32	67.00	8.05
31.50	1.70	49.50	4.41	67.50	8.17
32.00	1.76	50.00	4.50	68.00	8.29
32.50	1.82	50.50	4.59	68.50	8.41
33.00	1.88	51.00	4.68	69.00	8.53
33.50	1.94	51.50	4.77	69.50	8.65
34.00	2.00	52.00	4.86	70.00	8.77
34.50	2.06	52.50	4.95	70.50	8.88
35.00	2.13	53.00	5.04	71.00	9.00
35.50	2.19	53.50	5.13	71.50	9.12

SCHEDULE—continued

Weekly Payment	Amount of Deduction	Weekly Payment	Amount of Deduction	Weekly Payment	Amount of Deduction
\$	\$	\$	\$	\$	\$
72.00	9.24	94.50	15.47	117.00	22.64
72.50	9.36	95.00	15.62	117.50	22.81
73.00	9.49	95.50	15.77	118.00	22.98
73.50	9.62	96.00	15.92	118.50	23.15
74.00	9.76	96.50	16.07	119.00	23.32
74.50	9.89	97.00	16.22	119.50	23.48
75.00	10.02	97.50	16.37	120.00	23.65
75.50	10.16	98.00	16.52	120.50	23.82
76.00	10.29	98.50	16.68	121.00	23.99
76.50	10.42	99.00	16.83	121.50	24.17
77.00	10.55	99.50	16.98	122.00	24.34
77.50	10.69	100.00	17.13	122.50	24.51
78.00	10.82	100.50	17.28	123.00	24.69
78.50	10.95	101.00	17.43	123.50	24.86
79.00	11.08	101.50	17.58	124.00	25.03
79.50	11.22	102.00	17.74	124.50	25.21
80.00	11.35	102.50	17.90	125.00	25.38
80.50	11.48	103.00	18.06	125.50	25.55
81.00	11.62	103.50	18.22	126.00	25.73
81.50	11.75	104.00	18.38	126.50	25.90
82.00	11.88	104.50	18.54	127.00	26.07
82.50	12.02	105.00	18.70	127.50	26.25
83.00	12.16	105.50	18.86	128.00	26.42
83.50	12.30	106.00	19.02	128.50	26.59
84.00	12.44	106.50	19.18	129.00	26.77
84.50	12.59	107.00	19.34	129.50	26.94
85.00	12.73	107.50	19.50	130.00	27.11
85.50	12.87	108.00	19.66	130.50	27.28
86.00	13.01	108.50	19.82	131.00	27.46
86.50	13.15	109.00	19.98	131.50	27.63
87.00	13.30	109.50	20.14	132.00	27.80
87.50	13.44	110.00	20.30	132.50	27.98
88.00	13.58	110.50	20.46	133.00	28.15
88.50	13.72	111.00	20.62	133.50	28.32
89.00	13.86	111.50	20.78	134.00	28.50
89.50	14.00	112.00	20.95	134.50	28.67
90.00	14.15	112.50	21.12	135.00	28.84
90.50	14.29	113.00	21.29	135.50	29.02
91.00	14.43	113.50	21.46	136.00	29.19
91.50	14.57	114.00	21.63	136.50	29.36
92.00	14.72	114.50	21.80	137.00	29.54
92.50	14.87	115.00	21.97	137.50	29.71
93.00	15.02	115.50	22.13	138.00	29.88
93.50	15.17	116.00	22.30	138.50	30.06
94.00	15.32	116.50	22.47	139.00	30.23

SCHEDULE—*continued*

Weekly Payment	Amount of Deduction	Weekly Payment	Amount of Deduction	Weekly Payment	Amount of Deduction
\$ 139.50	\$ 30.40	\$ 162.00	\$ 38.42	\$ 184.50	\$ 46.63
140.00	30.58	162.50	38.61	185.00	46.81
140.50	30.76	163.00	38.79	185.50	46.99
141.00	30.93	163.50	38.97	186.00	47.17
141.50	31.11	164.00	39.15	186.50	47.35
142.00	31.29	164.50	39.34	187.00	47.54
142.50	31.47	165.00	39.52	187.50	47.72
143.00	31.64	165.50	39.70	188.00	47.90
143.50	31.82	166.00	39.88	188.50	48.08
144.00	32.00	166.50	40.06	189.00	48.27
144.50	32.18	167.00	40.25	189.50	48.45
145.00	32.35	167.50	40.43	190.00	48.63
145.50	32.53	168.00	40.61	190.50	48.81
146.00	32.71	168.50	40.79	191.00	48.99
146.50	32.89	169.00	40.98	191.50	49.18
147.00	33.07	169.50	41.16	192.00	49.36
147.50	33.24	170.00	41.34	192.50	49.54
148.00	33.42	170.50	41.52	193.00	49.72
148.50	33.60	171.00	41.70	193.50	49.91
149.00	33.78	171.50	41.89	194.00	50.09
149.50	33.95	172.00	42.07	194.50	50.27
150.00	34.13	172.50	42.25	195.00	50.45
150.50	34.31	173.00	42.43	195.50	50.63
151.00	34.49	173.50	42.62	196.00	50.82
151.50	34.67	174.00	42.80	196.50	51.00
152.00	34.84	174.50	42.98	197.00	51.18
152.50	35.02	175.00	43.16	197.50	51.36
153.00	35.20	175.50	43.34	198.00	51.55
153.50	35.38	176.00	43.53	198.50	51.74
154.00	35.55	176.50	43.71	199.00	51.92
154.50	35.73	177.00	43.89	199.50	52.11
155.00	35.91	177.50	44.07	200.00	52.30
155.50	36.09	178.00	44.26	200.50	52.48
156.00	36.27	178.50	44.44	201.00	52.67
156.50	36.44	179.00	44.62	201.50	52.86
157.00	36.62	179.50	44.80	202.00	53.04
157.50	36.80	180.00	44.99	202.50	53.23
158.00	36.98	180.50	45.17	203.00	53.42
158.50	37.15	181.00	45.35	203.50	53.60
159.00	37.33	181.50	45.53	204.00	53.79
159.50	37.51	182.00	45.71	204.50	53.98
160.00	37.70	182.50	45.90	205.00	54.16
160.50	37.88	183.00	46.08	205.50	54.35
161.00	38.06	183.50	46.26	206.00	54.54
161.50	38.24	184.00	46.44	206.50	54.72

SCHEDULE—continued

Weekly Payment	Amount of Deduction	Weekly Payment	Amount of Deduction	Weekly Payment	Amount of Deduction
\$	\$	\$	\$	\$	\$
207.00	54.91	217.00	58.65	227.00	62.38
207.50	55.10	217.50	58.83	227.50	62.57
208.00	55.28	218.00	59.02	228.00	62.75
208.50	55.47	218.50	59.21	228.50	62.94
209.00	55.66	219.00	59.39	229.00	63.13
209.50	55.85	219.50	59.58	229.50	63.32
210.00	56.03	220.00	59.77	230.00	63.50
210.50	56.22	220.50	59.95	230.50	63.69
211.00	56.41	221.00	60.14	231.00	63.88
211.50	56.59	221.50	60.33	231.50	64.06
212.00	56.78	222.00	60.51	232.00	64.25
212.50	56.97	222.50	60.70	232.50	64.44
213.00	57.15	223.00	60.89	233.00	64.62
213.50	57.34	223.50	61.07	233.50	64.81
214.00	57.53	224.00	61.26	234.00	65.00
214.50	57.71	224.50	61.45	234.50	65.18
215.00	57.90	225.00	61.63	235.00	65.37
215.50	58.09	225.50	61.82	235.50	65.56
216.00	58.27	226.00	62.01	236.00	65.74
216.50	58.46	226.50	62.19		

Where the weekly payment is of an amount less than \$18, 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.

Where the weekly payment is of an amount exceeding \$236, the amount of the tax deduction shall be the total of the following amounts:

- (a) The amount specified in this Appendix for a weekly payment of \$236; and
- (b) An amount calculated on the excess of the weekly payment over \$236 at the rate of 38c for every complete dollar of that excess."

P. J. BROOKS,
Clerk of the Executive Council.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 29 June 1972.

These regulations are administered in the Inland Revenue Department.