

**1973/323**



**THE INCOME TAX (WITHHOLDING PAYMENTS)  
REGULATIONS 1967, AMENDMENT NO. 7**

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DENIS BLUNDELL, Governor-General  
ORDER IN COUNCIL

At the Government House at Wellington this 20th day of December 1973

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.

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**REGULATIONS**

**1. Title and commencement**—(1) These regulations may be cited as the Income Tax (Withholding Payments) Regulations 1967, Amendment No. 7, 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 day after the date of their notification in the *Gazette*.

(3) These regulations shall apply with respect to withholding payments made on or after the date of commencement of these regulations.

**2. Interpretation**—Regulation 2 of the principal regulations is hereby amended by inserting in subclause (3), after the definition of the expression “auctioneer or dealer”, the following definition:

“‘Game’ means deer, pigs, or goats killed, taken, or captured in a wild state; and includes meat, antlers, tails, sinews, skins or pelts, or any other part of any such animals:”

\*S.R. 1967/71

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

Amendment No. 2: (*Revoked by S.R. 1972/133*)

Amendment No. 3: S.R. 1972/133

Amendment No. 4: S.R. 1972/182

Amendment No. 5: (*Revoked by S.R. 1973/218*)

Amendment No. 6: S.R. 1973/218

3. Part D of the First Schedule to the principal regulations is hereby amended by inserting, before the words "Payments made to the seller of—", the expression "1", and adding, as clause 2, the following clause:

"2. Payments made to the seller of any game in respect of the purchase thereof from the seller, being payments made by a purchaser, or by an auctioneer or dealer (whether acting on behalf of the seller or on behalf of the purchaser) ..... 25c per \$1."

P. G. MILLEN,  
Clerk of the Executive Council.

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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 purpose of the principal regulations payments to suppliers of wild deer, pigs, or goats or of antlers, tails, sinews, skins, pelts, or any other part of any such animals.

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Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 20 December 1973.

These regulations are administered in the Inland Revenue Department.