



**THE INCOME TAX (WITHHOLDING PAYMENTS)
REGULATIONS 1979, AMENDMENT NO. 10**

CATHERINE A. TIZARD, Governor-General

ORDER IN COUNCIL

At Wellington this 24th day of February 1992

Present:

HER EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to the Income Tax Act 1976, Her Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

REGULATIONS

1. Title and commencement—(1) These regulations may be cited as the Income Tax (Withholding Payments) Regulations 1979, Amendment No. 10, and shall be read together with and deemed part of the Income Tax (Withholding Payments) Regulations 1979* (hereinafter referred to as the principal regulations).

(2) These regulations shall come into force on the 1st day of April 1992.

*S.R. 1979/259

Amendment No. 1: S.R. 1980/191
Amendment No. 2: S.R. 1980/203
Amendment No. 3: S.R. 1981/304
Amendment No. 4: S.R. 1982/266
Amendment No. 5: S.R. 1986/298
Amendment No. 6: S.R. 1988/6
Amendment No. 7: S.R. 1988/256
Amendment No. 8: S.R. 1990/30
Amendment No. 9: S.R. 1991/299

(3) These regulations shall apply with respect to withholding payments made on or after the date of commencement of these regulations, whether made in respect of any day before or after, or any period commencing before or after, the date of commencement of these regulations.

2. Schedule amended—Clause 1 of Part D of the Schedule to the principal regulations is hereby amended by inserting, after paragraph (d), the following paragraph:

“(e) Sphagnum moss—”.

MARIE SHROFF,
Clerk of the Executive Council.

EXPLANATORY NOTE

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

These regulations, which come into force on 1 April 1992, amend the Income Tax (Withholding Payments) Regulations 1979 by including sellers of sphagnum moss in the withholding payments regime.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 27 February 1992.
These regulations are administered in the Inland Revenue Department.