



THE INCOME TAX (WITHHOLDING PAYMENTS)  
REGULATIONS 1979, AMENDMENT NO. 1

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KEITH HOLYOAKE, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington this 8th day of September 1980

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to the Income Tax Act 1976, 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 1979, Amendment No. 1, 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 October 1980, and shall apply with respect to withholding payments made on or after that date, whether made in respect of any date before or after, or any period commencing before or after, the date of the commencement of these regulations.

**2. Interpretation**—Regulation 2 (1) of the principal regulations is hereby amended by inserting, after the definition of the expression “auctioneer or dealer”, the following definition:

“ ‘Casual agricultural worker’ means a person engaged as a casual seasonal worker for the exclusive purpose of doing seasonal agricultural, horticultural, orchard, tobacco farming, market gardening, or nursery work, or other seasonal work which, in the opinion of the Commissioner, is work of a like nature to those classes of work:”.

**3. Payments declared not to be extra emoluments or salary or wages—** Regulation 3 of the principal regulations is hereby amended by omitting the words “class specified in”, and substituting the words “classes specified in clause 10 of Part A and”.

**4. Schedule—**Part A of the Schedule to the principal regulations is hereby amended by adding the following item:

“10. Payments for work done or services rendered by casual agricultural workers ..... 15c 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 provide that on and after 1 October 1980 payments made to casual agricultural workers in respect of their work are declared to be withholding payments and liable for withholding tax at the rate of 15 cents per \$1.

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Issued under the authority of the Regulations Act 1936.  
Date of notification in *Gazette*: 11 September 1980.  
These regulations are administered in the Inland Revenue Department.