



**THE INCOME TAX (WITHHOLDING PAYMENTS)  
REGULATIONS 1979, AMENDMENT NO. 2**

KEITH HOLYOAKE, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington this 6th day of October 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.

REGULATIONS

**1. Title and commencement**—(1) These regulations may be cited as the Income Tax (Withholding Payments) Regulations 1979, Amendment No. 2, 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 14th day after the date of their notification in the *Gazette*.

**2. Special tax rate certificates**—(1) The principal regulations are hereby amended by inserting, after regulation 6, the following regulation:

“6A. (1) The Commissioner may, in his discretion, on the application of any person, not being a non-resident entertainer, issue to that person a special tax rate certificate specifying that the tax deductions to be made from any withholding payment made to that person shall be of such amount or at such rate as is specified in that certificate or shall be made from a specified proportionate part of each payment as if that part were the whole of the payment.

“(2) The Commissioner may at any time cancel any special tax rate certificate.

“(3) Not later than 7 days after the Commissioner has given notice of the cancellation of a special tax rate certificate to the person to whom it is addressed, that person shall return the certificate to the Commissioner at the office of the Inland Revenue Department from which the certificate was issued.

\*S.R. 1979/259

Amendment No. 1: S.R. 1980/191

“(4) No person shall alter any special tax rate certificate issued by the Commissioner under this regulation, or falsely pretend to be the person to whom any such certificate is addressed, or have in his possession, without lawful justification or excuse, a colourable imitation of any such certificate, or cause or attempt to cause any person to refrain from making a tax deduction by the production of any such certificate which is not for the time being in force.”

(2) Regulation 6 (1) of the principal regulations is hereby consequentially amended by adding the words “or, as the case may be, the amount or at the rate specified in a special tax rate certificate issued pursuant to regulation 6A of these regulations”.

**3. Where tax to be determined by amount of tax deductions—**The principal regulations are hereby further amended by revoking regulation 9, and substituting the following regulation:

“9. Where in any income year, being the income year that commenced on the 1st day of April 1980 or any subsequent income year, a person has not derived any income except from—

“(a) Withholding payments not exceeding \$4,900; or

“(b) Income from employment and withholding payments not exceeding in the aggregate \$4,900,—

and that person would have been a pay-period taxpayer if all the withholding payments derived by him in that year had been income from employment, all such payments so derived by him shall for the purposes of sections 356 and 357 of the Act (but not for the purpose of determining the amount of any tax deductions required to be made therefrom) be deemed to be income from employment:

“Provided that this regulation shall not apply where tax deductions have been made from those withholding payments pursuant to a special tax rate certificate issued under regulation 6A of these regulations.”

A. C. McLEOD,  
Acting for Clerk of the Executive Council.

---

#### EXPLANATORY NOTE

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

Regulation 2 of these regulations provides that the Commissioner may, in his discretion, on the application of any person (other than a non-resident entertainer) issue to that person a special tax rate certificate altering the amount or rate of the tax deduction that would otherwise be made from any withholding payment made to that person.

Regulation 3 restricts the amounts of withholding payments that are deemed to be income from employment for the purpose of determining whether or not a person is a pay-period taxpayer.