



**THE INCOME TAX (WITHHOLDING PAYMENTS)
REGULATIONS 1979, AMENDMENT NO. 4**

DAVID BEATTIE, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington this 6th day of December 1982

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. 4, 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. Interpretation—Regulation 2 of the principal regulations is hereby amended by inserting in paragraph (e) of the definition of the expression “specified activity”, after the word “organisation” where it last appears, the words “outside New Zealand”.

3. Where tax to be determined by amount of tax deductions—Regulation 9 of the principal regulations (as substituted by regulation 3 of

*S.R. 1979/239
Amendment No. 1: S.R. 1980/191
Amendment No. 2: S.R. 1980/203
Amendment No. 3: S.R. 1981/304

the Income Tax (Withholding Payments) Regulations 1979, Amendment No. 2) is hereby amended by adding, after the proviso, the following additional proviso:

“Provided also that this regulation shall not apply in respect of any income from employment or withholding payments derived by any person after the last day of the income year that commenced on the 1st day of April 1981.”

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

EXPLANATORY NOTE

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

These regulations amend the Income Tax (Withholding Payments) Regulations 1979. Regulation 2 corrects an omission in the definition of the expression “specified activity”.

Regulation 3 amends regulation 9 of the principal regulations, which provides that where a person has not derived any income except from withholding payments, or income from employment and withholding payments, not exceeding \$4,900 in total, the tax is to be determined by the amount of the tax deductions, so that it is not to apply to any income derived after the 1981–82 income year.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 9 December 1982.

These regulations are administered in the Inland Revenue Department.