



**THE INCOME TAX (WITHHOLDING PAYMENTS) REGULATIONS  
1979, AMENDMENT NO. 5**

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PAUL REEVES, Governor-General

ORDER IN COUNCIL

At Wellington this 6th day of October 1986

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. 5, 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 13th day of October 1986.

\*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

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**2. Schedule**—The Schedule to the principal regulations is hereby amended by revoking Part C.

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.*

This amendment, which comes into force on 13 October 1986, provides that withholding tax is no longer to be payable on jurors' fees and witnesses' fees.

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Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 9 October 1986.

These regulations are administered in the Inland Revenue Department.