



**THE INCOME TAX (WITHHOLDING PAYMENTS)  
REGULATIONS 1979, AMENDMENT NO. 6**

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PAUL REEVES, Governor-General

ORDER IN COUNCIL

At Wellington this 15th day of February 1988

Present:

THE RIGHT HON. DAVID LANGE PRESIDING 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. 6, 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 1988.

**2. Amount of tax deductions**—Regulation 6(2) of the principal regulations is hereby amended by adding the following proviso:

“Provided that where the gross amount of the payment includes any amount of goods and services tax and the payer holds a tax invoice issued

\*S.R. 1979/259

Amendment No. 1: 1980/191

Amendment No. 2: 1980/203

Amendment No. 3: 1981/304

Amendment No. 4: 1982/266

Amendment No. 5: 1986/298

by the payee pursuant to section 24 of the Goods and Services Tax Act 1985, that amount of goods and services tax shall not be included as part of the gross amount of that payment.”

MARIE SHROFF,  
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, which come into force on 1 April 1988, amend the Income Tax (Withholding Payments) Regulations 1979 to provide that any goods and services tax payable is deducted from the gross withholding payment before the withholding tax is calculated and deducted.

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Issued under the authority of the Regulations Act 1936.  
Date of notification in *Gazette*: 18 February 1988.  
These regulations are administered in the Inland Revenue Department.