



**THE INCOME TAX (WITHHOLDING PAYMENTS)
REGULATIONS 1979, AMENDMENT NO. 8**

PAUL REEVES, Governor-General

ORDER IN COUNCIL

At Wellington this 19th day of February 1990

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, commencement, and application—(1) These regulations may be cited as the Income Tax (Withholding Payments) Regulations 1979, Amendment No. 8, 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 28th day after the date of their notification in the *Gazette*.

(3) These regulations shall apply with respect to withholding payments which are made on or after the date of commencement of these regulations, whether made in respect of any day before or after, or any

*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. 1982/366

Amendment No. 5: S.R. 1986/298

Amendment No. 6: S.R. 1988/6

Amendment No. 7: S.R. 1988/256

period commencing before or after, the date of commencement of these regulations.

2. Interpretation—Regulation 2 of the principal regulations is hereby amended by inserting, after paragraph (a) of the definition of the term “contract activity” (as inserted by regulation 2 of the Tax (Withholding Payments) Regulations 1979, Amendment No. 3), the following paragraph:

“(ab) The performing or rendering of any work or contract service in New Zealand, whether or not that work or contract service is carried on or carried out in connection with, or in relation to, any contract project.”.

MARIE SHROFF,
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, which come into force on the 28th day after the date of their notification in the *Gazette*, amend the Income Tax (Withholding Payments) Regulations 1979 to provide that withholding tax at the rate of 15 cents per \$1 is to be paid on payments made to non-resident contractors in respect of all contract activities undertaken in New Zealand.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 22 February 1990.
These regulations are administered in the Inland Revenue Department.