

Serial Number 1951/297

**THE LAND AND INCOME TAX REGULATIONS 1946,
AMENDMENT NO. 1**

FREYBERG, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington, this 19th day of
December 1951

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to the Land and Income Tax Act 1923, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

REGULATIONS

1. These regulations may be cited as the Land and Income Tax Regulations 1946, Amendment No. 1, and shall be read together with and deemed part of the Land and Income Tax Regulations 1946* (hereinafter referred to as the principal regulations).

2. Regulation 9 of the principal regulations is hereby amended by omitting from paragraph (b) of subclause (1) the words "£200 per annum", and substituting the words "£300 per annum".

T. J. SHERRARD,
Clerk of the Executive Council.

* Statutory Regulations 1946, Serial number 1946/74, page 151.

EXPLANATORY NOTE

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

The effect of these regulations is that persons (other than companies or persons in business or farmers) whose total income from all sources does not exceed £300 a year will be exempt from the necessity of making annual returns of income. The present exemption is limited to persons whose total income from all sources does not exceed £200 a year.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette* : 20th day of December 1951.

These regulations are administered in the Land and Income Tax Department.