

1960/117

**THE LAND AND INCOME TAX REGULATIONS 1946,
AMENDMENT NO. 4**

—
COBHAM, Governor-General
ORDER IN COUNCIL

At the Government House at Wellington this 3rd day of August 1960

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to the Land and Income Tax Act 1954, 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. These regulations may be cited as the Land and Income Tax Regulations 1946, Amendment No. 4, 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. The principal regulations are hereby amended—

- (a) By inserting in regulation 21, after the words "or of income-tax" the words "or of excess retention tax":
- (b) By inserting in regulation 22, after the words "or income tax", the words "or excess retention tax".

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

*S.R. 1946/74
Amendment No. 1: (*Revoked by S.R. 1954/219*)
Amendment No. 2: S.R. 1954/219
Amendment No. 3: S.R. 1958/69

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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 the provisions of the Land and Income Tax Regulations 1946 relating to objections to assessments of income tax and the procedure on appeals from such assessments will apply also to assessments of excess retention tax.

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Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 4 August 1960.

These regulations are administered in the Inland Revenue Department.