

Serial Number 1947/25



**THE NATIONAL SECURITY TAX ABOLITION EMERGENCY  
REGULATIONS 1947**

B. C. FREYBERG, Governor-General

**ORDER IN COUNCIL**

At the Government House at Wellington, this 25th day of  
February, 1947

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to the Emergency Regulations Act, 1939, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, doth hereby make the following regulations.

**REGULATIONS**

1. These regulations may be cited as the National Security Tax Abolition Emergency Regulations 1947.

2. Regulations 3 to 5 hereof shall apply with respect to salaries and wages derived in respect of any period after the 20th day of April, 1947, and with respect to income other than salaries and wages derived (or deemed by the Social Security Act, 1938, or by any regulations thereunder to have been derived) during the year ending on the 31st day of March, 1947, or during any subsequent year.

3. The national security tax and combined charge referred to in Part II of the Finance Act, 1940, shall not be payable in respect of the salaries, wages, or other income referred to in the last preceding regulation.

4. While these regulations continue in force subsection (1) of section 113 of the Social Security Act, 1938 (as amended by subsection (2) of section 19 of the Finance Act (No. 2), 1945), shall be read and construed in relation to the salaries, wages, and other income referred to in Regulation 2 hereof as if the words "one penny and one half-penny from every sum of one shilling and eightpence" were omitted from paragraph (c), and the words "one penny for every sum of thirteen and one-third pence" were substituted therefor.

5. Regulations 3 and 4 hereof shall not apply with respect to any instalments of the national security tax, social security charge, or combined charge that became due and payable, or are deemed by the Social Security Act, 1938, to have become due and payable, before these regulations came into force.

6. While these regulations continue in force subsection (1) of section 21 of the Social Security Amendment Act, 1939 (as amended by section 22 of the Finance Act (No. 2), 1945), shall be read and construed as if the word "tenpence" were omitted therefrom and the words "thirteen and one-third pence" were substituted therefor:

Provided that this regulation shall not apply with respect to any dividends payable out of income derived during the year ended on the 31st day of March, 1946, or during any previous year.

W. O. HARVEY,  
Clerk of the Executive Council.

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Issued under the authority of the Regulations Act, 1936.

Date of notification in *Gazette* : 6th day of March, 1947.

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