

Serial Number 1946/45



**THE SOCIAL SECURITY CONTRIBUTION REGULATIONS 1939,
AMENDMENT NO. 4**

C. L. N. NEWALL, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington, this 10th day of
April, 1946

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to section 140 of the Social Security Act, 1938, 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 Social Security Contribution Regulations 1939, Amendment No. 4, and shall be read together with and deemed part of the Social Security Contribution Regulations 1939* (hereinafter referred to as the principal regulations).

2. For the purposes of the principal regulations, unless the context otherwise requires,—

“ Superintendent ” means a Superintendent appointed under the Land and Income Tax Amendment Act, 1944 :

“ Wages ” shall be deemed to include any payments from which deductions may be made pursuant to section 13 of the Finance Act (No. 2), 1942, or section 2 of the Finance Act, 1943.

CHARGE ON SALARIES AND WAGES

3. Regulation 12 of the principal regulations is hereby amended as follows :—

- (a) By inserting in subclause (1), after the word “ salary ” where it first occurs, the word “ or ” :
- (b) By inserting at the beginning of each of the paragraphs (a) and (b) of subclause (1) the words “ Subject to the following provisions of this regulation, in any case where the amount of the charge payable is less than £2, ” :
- (c) By omitting from paragraph (b) of subclause (1) the words “ not less than two responsible persons ”, and substituting the words “ at least one responsible person ” :

* Statutory Regulations 1939, Serial number 1939/13, page 65.

Amendment No. 1: Statutory Regulations 1939, Serial number 1939/259, page 1022.

Amended: Statutory Regulations 1943, Serial number 1943/34, page 61.

Amendment No. 3: Statutory Regulations 1945, Serial number 1945/35, page 100.

(d) By inserting after paragraph (b) of subclause (1) the following paragraph :—

“(bb) Notwithstanding anything to the contrary in paragraph (a) or paragraph (b) hereof, in any case where the amount of the charge payable is less than £2, the amount of the charge may, and, if the Commissioner so requires, shall, be paid by or on behalf of the employer to an authorized officer :” :

(e) By revoking paragraph (c) of subclause (1), and substituting the following paragraphs :—

“(e) In any case where the amount of the charge is £2 or more, the amount of the charge shall be paid by or on behalf of the employer to an authorized officer :

“ Provided that the Commissioner, upon written application being made by or on behalf of any employer, may, if he thinks fit, authorize or approve the payment of the charge by means of Social Security Stamps although the amount of the charge may be £2 or more :

“(cc) In any case where the charge is paid by or on behalf of the employer to an authorized officer, the authorized officer shall give a receipt for the amount, and the receipt shall, except as hereinafter provided, be attached to the relevant pay-sheet or other list of payments. The charge in respect of each person's salary, wages, or other income as aforesaid shall be shown separately on the pay-sheet or other list of payments. Every payment shall be accompanied by a certificate signed by a responsible person as to the total amount of the salaries, wages, or other income in respect of which the payment is made and as to the total amount of the charge payable thereon. No person shall be competent to sign any such certificate who is not either the employer or his employee or agent. The employer shall, so far as is practicable, make one payment and present one certificate in respect of all persons whose wages, salaries, or other income as aforesaid are or may conveniently be recorded or summarized in one place of business. Where such payment or certificate is in respect of wages, salaries, or other income payable in two or more offices, branches, departments, or places of business for which separate wages records are kept, the employer shall compile and retain a summary containing particulars of the total salary, wages, or other income payable in each of the respective offices, branches, departments, or places of business and of the total charge deducted in respect thereof, and in any such case the receipt for the amount of the charge paid shall be attached to the summary :” :

(f) By adding to subclause (2) the following proviso :—

“ Provided that, upon application being made by or on behalf of any employer, the Commissioner may authorize, subject to such terms and conditions, if any, as he thinks fit, the payment of the requisite sum to an authorized officer within such period as the Commissioner in his discretion directs.”

4. Regulation 3 hereof shall apply only in respect of salaries, wages, or other income paid or deemed to be paid on or after the 1st day of May, 1946.

5. (1) Social Security Stamps imprinted or overprinted with the figures "1946", or with figures denoting any subsequent calendar year, shall not be used in the payment of any charge after the expiration of three months from the end of the calendar year so denoted thereon or after the expiration of such extended time as the Commissioner in any particular case approves. Stamps bearing an imprint or overprint denoting any calendar year prior to 1946 shall not, as from the date of these regulations, be used in the payment of any charge.

(2) The Commissioner may in his discretion refund the value of any unused stamps or the value of any stamps used in error after the expiration of the period prescribed in subclause (1) hereof in any case where he considers that such a refund is justified :

Provided that no such refund shall be made unless written application for the refund is made within twelve months from the end of the calendar year imprinted or overprinted on any stamp.

CHARGE ON INCOME OTHER THAN SALARY OR WAGES : DECLARATIONS
AS TO INCOME

6. (1) For the purposes of the Act, and except as provided in subclause (2) of this regulation, every person of the age of sixteen years or upwards who is ordinarily resident in New Zealand, or who is deemed within the meaning of section 110 of the Act to be ordinarily resident in New Zealand, shall from time to time furnish declarations in the form prescribed by the Commissioner.

(2) Any person who by virtue of paragraph (a) of subclause (1) of Regulation 11 of the principal regulations or by virtue of any other Act or regulation is wholly exempt from liability to pay social security charge shall not be required to furnish any declaration, and any person to whom paragraph (b) of subclause (1) of Regulation 11 of the principal regulations applies shall not be required to furnish any declaration unless he is specially required by the Commissioner to do so.

(3) Every trustee who is required to make a declaration or declarations of income in accordance with section 124 of the Act shall from time to time furnish declarations in respect of that income in the form prescribed by the Commissioner.

(4) Every declaration shall contain the information and particulars mentioned or referred to in the form prescribed and shall be verified by declaration as therein set forth.

(5) Declarations in accordance with the foregoing provisions of this regulation shall be furnished not earlier than the 1st day of April and not later than the 31st day of May in each and every year :

Provided that any person who becomes liable for the charge on income other than salary or wages on or after the 1st day of May in any year shall furnish a declaration on making the first payment of the charge.

(6) The declarations required to be furnished by this regulation shall, subject to the provisions of Regulation 15 of the principal regulations, relate to income derived during the year ended on the preceding 31st day of March.

(7) If and whenever any person is required by the Commissioner so to do, he shall furnish any additional information that the Commissioner may require in relation to any declaration already furnished by him or shall furnish a declaration or a further declaration with respect to the income derived by him for any period specified in that behalf by the Commissioner.

7. Every declaration required by the Act or any regulations made thereunder shall be delivered or forwarded in a properly stamped envelope to such person or to such place as the Commissioner may direct.

8. A declaration shall not be deemed to have been duly furnished to the Commissioner unless and until the proper form signed as required by the Act or any regulations made thereunder and containing a full, true, and complete statement of all matters and things required to be stated therein by the Act, the said regulations, the Commissioner, or the form itself has been received at the place where or by the person to whom under the said regulations the declaration is required to be furnished.

MISCELLANEOUS

9. Any notice, application, or document required by the Act or any regulations made thereunder to be given, made, or sent by any person to the Commissioner shall be given, made, or sent by posting or delivering it to such person or to such place as the Commissioner may direct.

10. Any direction by the Commissioner given for the purposes of Regulation 7 or Regulation 9 hereof may be given by means of a general direction in any declaration form or in such other manner as the Commissioner thinks fit.

11. (1) Any certificate, notice, or other document bearing the written, stamped, or printed signature of the Commissioner, Deputy Commissioner, Second Deputy Commissioner, or a Superintendent shall, until the contrary is proved, be deemed to have been duly signed by the person by whom it purports to have been signed.

(2) Judicial notice shall be taken of every such signature and of the fact that the person whose signature it purports to be holds or has held the office of Commissioner, Deputy Commissioner, Second Deputy Commissioner, or a Superintendent, as the case may be.

12. In any proceedings against a person for refusing or failing to furnish any return, declaration, or information as and when required by the Act or any regulations made thereunder, or by the Commissioner, a certificate in writing signed by the Commissioner, Deputy Commissioner, Second Deputy Commissioner, or a Superintendent certifying that the return, declaration, or information so required has not been received from that person at the place where or by the person to whom the return, declaration, or information should have been furnished shall, in the absence of proof to the contrary, be sufficient evidence that the defendant has refused or failed to furnish the return, declaration, or information.

13. The conviction of any person for an offence against the Act or any regulations made thereunder shall not absolve the person from the obligation to comply therewith, and every person who, after conviction, makes default in so complying shall be deemed to have committed a further offence on every day during which the default continues.

14. Regulation 15 of the principal regulations is hereby amended as follows :—

- (a) By omitting from subclause (1) the words “ the last preceding regulation ”, and substituting the words “ Regulation 6 of the Social Security Contribution Regulations 1939, Amendment No. 4* ” :

* Statutory Regulations 1946, Serial number 1946/45, page 91.

(b) By omitting from subclause (3) the words "set forth in the Schedule hereto", and substituting the words "prescribed by the Commissioner".

15. Regulation 16 of the principal regulations is hereby amended as follows:—

(a) By omitting from subclause (1) the words "under Regulation 14 or 15 hereof", and substituting the words "under Regulation 6 of the Social Security Contribution Regulations 1939, Amendment No. 4,* or Regulation 15 hereof":

(b) By omitting from subclause (3) the words "by Regulation 14 hereof or Regulation 15 hereof", and substituting the words "under Regulation 6 of the Social Security Contribution Regulations 1939, Amendment No. 4,* or Regulation 15 hereof".

16. (1) The regulations specified in the Schedule hereto are hereby revoked.

(2) Without limiting the operation of section 20 of the Acts Interpretation Act, 1924†, it is hereby declared that the revocation of subclause (1) of Regulation 19A of the principal regulations shall not affect the power of the Commissioner to make any refund or allowance, or the right of any taxpayer to make or have made on his behalf any application for a refund or allowance, that could have been made if that subclause had not been revoked.

(3) All acts of authority which originated under the regulations hereby revoked, and are subsisting or in force at the commencement of these regulations, shall enure for the purposes of these regulations as if they had originated under the corresponding provisions of these regulations, and accordingly shall, where necessary, be deemed to have so originated.

(4) All matters and proceedings commenced under the regulations hereby revoked, and pending or in progress on the commencement of these regulations, may be continued and completed under these regulations.

SCHEDULE

ENACTMENTS REVOKED

	Serial Number.
The Social Security Contribution Regulations 1939: The definitions of the terms "Last day for payment" and "Substituted book" in Regulation 2; Regulations 3 to 10; subclause (1) of Regulation 19A; and the Schedule	1939/13
The Social Security Contribution Regulations 1939, Amendment No. 1: Regulations 4 and 5, and paragraph (c) of Regulation 10	1939/259
The Social Security (Supplementary) Regulations 1940	1940/50
The Social Security Contribution Regulations 1939, Amendment No. 2	1940/305

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

* Statutory Regulations 1946, Serial number 1946/45, page 91.
 † See Reprint of Statutes, Vol. VIII, page 578.