

Serial Number 1952/230



## THE SOCIAL SECURITY CHARGE REGULATIONS 1952

C. W. M. NORRIE, Governor-General

### ORDER IN COUNCIL

At the Government Buildings at Wellington, this 17th day of  
December 1952

Present:

**THE HON. K. J. HOLYOAKE** PRESIDING IN COUNCIL

PURSUANT to the Social Security Act 1938, 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 Social Security Charge Regulations 1952.

**2.** (1) In these regulations, unless the context otherwise requires,—

“The Act” means the Social Security Act 1938:

“Another country” includes any part of the Commonwealth other than New Zealand:

“Authorized officer” includes every Postmaster; and also includes every other officer of the Post and Telegraph Department who, by the general or special direction of the Director-General of that Department, is authorized to receive payments of the social security charge; and also includes every person who may be authorized by the Commissioner to receive payments of the social security charge:

“Commissioner” means Commissioner of Inland Revenue:

“Commonwealth” means the British Commonwealth of Nations; and includes every territory for whose international relations the Government of any country of the Commonwealth is responsible:

“Company” includes a company in liquidation; and also includes the liquidator of a company:

“District Commissioner” means a District Commissioner of Taxes under the Inland Revenue Department Act 1952:

“Employer” includes a person deemed by the provisions of Part IV of the Act to be the employer of any other person:

“Person” includes a company or other body corporate:

“Sick, accident, or death benefit fund” includes any fund established for the benefit of the employees of any employer or of the members of any incorporated society or for the benefit of the widows and dependants of any deceased employees of any employer, or of any deceased members of any incorporated society, and approved for the time being by the Commissioner:

“Wages” includes 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:

The terms “salary”, “wages”, “income”, and “other income” do not include any income if the recipient thereof is exempt from liability to pay social security charge on that income.

(2) References in the Act or in any regulations to instalments of the social security charge shall, unless the context otherwise requires, be deemed to include a reference to payments of the charge made or required to be made in one sum for any year.

#### EXEMPTIONS FROM SOCIAL SECURITY CHARGE

3. (1) The following persons shall be wholly exempt from liability to pay social security charge on income derived by them:—

(a) The Governor-General:

(b) Every person resident in New Zealand who acts as Consul, Vice-Consul, or official representative of the Government of another country and who, by the terms of his appointment, is required to devote the whole of his time to his duties as such Consul, Vice-Consul, or representative.

(2) Every person who, having served in the First World War as a member of any naval, military, or air forces raised in any part of the Commonwealth, is on the due date of any instalment of the charge on income other than salary or wages and for at least the whole of the month commencing on that date in receipt of a pension granted by the Government of any country of the Commonwealth in respect of his total disablement through that service shall be exempt from liability to pay that instalment.

(3) Every person in receipt of any benefit from the Social Security Fund shall be exempt from liability for social security charge in respect of that benefit.

(4) Every person in receipt of any sick pay from a friendly society registered under the Friendly Societies Act 1909 shall be exempt from liability for social security charge in respect of that sick pay.

(5) Every student who is in receipt of any maintenance or allowance provided for or paid to him in respect of his attendance at an educational institution in terms of a scholarship or bursary shall be exempt from liability to pay social security charge upon the value of that scholarship or bursary.

(6) Every person who receives any payment or allowance in respect of his presence or service as an inmate of any prison, reformatory institution, or borstal institution, or as an inmate of any mental hospital under the Mental Defectives Act 1911, shall be exempt from liability for social security charge in respect of that payment or allowance.

(7) Every person who receives any allowance under section 25 of the National Provident Fund Act 1950, or who, during any period of incapacity for work, receives any allowance or payment from a sick, accident, or death benefit fund to which he was a contributor at the date of the commencement of that incapacity for work, shall be exempt from liability for social security charge in respect of that allowance or payment.

(8) Every trustee who derives income (not being income from any business carried on by or on behalf of that trustee) in trust for any sick, accident, or death benefit fund shall be exempt from liability to pay social security charge in respect of that income.

(9) Every person shall in respect of each year be exempt from liability to pay social security charge upon such portion (if any) of his income as has been paid by him during that year by way of contribution to a fund established for the benefit of his employees and approved for the time being by the Commissioner for the purposes of section 82 of the Land and Income Tax Act 1923:

Provided that the amount of the income hereby exempted shall not in any case exceed the sum allowable to that person in respect of that year by way of deduction in calculating his taxable income pursuant to the said section 82.

#### CHARGE ON SALARIES AND WAGES

4. (1) Payment of the charge in respect of salary or wages, or in respect of other income to which section 118 (4) of the Act applies, shall be denoted as follows:—

- (a) Subject to the following provisions of this regulation, in any case where the amount of the charge payable is less than £2, by means of social security stamps of an appropriate amount affixed to a receipt for the salary, wages, or other income in respect of which the charge is payable, and cancelled by the payee at the time of receipt by writing his name or initials and the date of receipt across the stamps so as effectually to cancel them:
- (b) Subject to the following provisions of this regulation, in any case where the amount of the charge payable is less than £2, by means of social security stamps of an amount equivalent to the aggregate amount of the charge payable in respect of the total amount of the salaries, wages, or other income as aforesaid of all the persons whose names appear on any pay-sheet or other list of payments. The aggregate amount shall be calculated by reference to the charge payable in respect of the said salary, wages, or other income of each person separately, and every such charge shall be separately shown on the pay-sheet or other list of payments. In any case to which this paragraph applies, the social security stamps shall, where more than one sheet is used, be affixed to the last sheet of the pay-sheet or other list of payments, on which shall appear the total amount of the salaries, wages, or other income then paid or payable and the total amount of the charge deducted therefrom. The stamps shall be cancelled by the signature or initials of at least one responsible person together with the actual date of payment. No person shall be competent to cancel any such stamps who is not either the employer or his employee or agent:

- (c) Notwithstanding anything to the contrary in paragraph (a) or paragraph (b) of this subclause, 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:
- (d) 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:

- (e) 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, as 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 any 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 those 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) The social security charge payable in respect of the salary, wages, or other income of persons employed or deemed to be employed by the General Government, or of persons deemed pursuant to the provisions of subsection (4) of section 118 of the Act to be employed by any Superannuation Board established by or pursuant to Act of Parliament, shall be paid in accordance with Treasury instructions to be issued in that behalf.

(2) The charge deducted from salary, wages, or other income pursuant to section 118 of the Act and not denoted as provided for by paragraph (a) of subclause (1) of this regulation shall, within three days after the deduction thereof, be accounted for by affixing and cancelling the requisite stamps or by payment of the requisite sum to an authorized officer:

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.

(3) All pay-sheets and receipts for salaries, wages, or other income to which the foregoing provisions of this regulation relate shall be retained by the employer for not less than five years after the date thereof, and shall during that period be open to inspection by any person having authority in accordance with these regulations to inspect books or other documents:

Provided that any such pay-sheets or receipts may, with the special permission of the Commissioner, be destroyed before the expiration of the said period if the Commissioner is satisfied that the charge has been duly paid.

(4) Notwithstanding anything to the contrary in the Act or these regulations, the Commissioner may, at his discretion in any case, require the charge to be deducted and remitted to him direct in such manner and together with such returns and other information as he may consider necessary.

(5) Nothing in the foregoing provisions of this regulation shall apply with respect to the wages received by any person who, not being ordinarily resident in New Zealand or deemed by the provisions of the Act to be ordinarily resident there, is employed in any capacity in any ship trading beyond New Zealand, notwithstanding that he may receive payment of wages while in New Zealand waters.

(6) For the purposes of these regulations the fees received by any person who, being engaged in business on his own account, and whether in partnership with any other person or not, is employed in a secretarial or professional capacity by any other person shall be deemed not to be salary or wages, and the social security charge payable in respect of income derived from any such fees shall be payable in the same manner as the social security charge upon income other than salary or wages.

#### SOCIAL SECURITY STAMPS

5. (1) The issue and custody of social security stamps shall be in accordance with regulations for the time being in force with respect to the issue and custody of stamps under the Adhesive Stamps Act 1939.

(2) If any social security stamps are destroyed, spoiled, or wasted by accident or error, other such stamps may be issued in exchange therefor, or the value of the stamps may be refunded out of the Social Security Fund. In any such case the regulations for the time being in force under the Adhesive Stamps Act 1939 in relation to stamps that have been destroyed, spoiled, or wasted shall, with such modifications as may be necessary, be applicable.

(3) Social security stamps imprinted or overprinted with figures denoting any calendar year shall not be used in the payment of any charge after the expiration of three months from the end of that calendar year or after the expiration of such extended time as the Commissioner in any particular case approves.

(4) 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 (3) of this regulation in any case where he considers that the 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 the 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 subclause (1) of regulation 3 hereof or by virtue of any other enactment is wholly exempt from liability to pay social security charge shall not be required to furnish any declaration, and any person to whom subclause (2) of regulation 3 hereof 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 7th day of July 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 June 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 9 hereof, relate to income derived during the year that ended with the preceding 31st day of March.

(7) If and whenever any person is required by the Commissioner to do so, 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 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 regulations, the Commissioner, or the form itself has been received at the place where or by the person to whom under the regulations the declaration is required to be furnished.

## SUBSTITUTED BALANCE DATE

9. (1) The provisions of regulation 6 hereof shall be read subject to the provisions of the Land and Income Tax Act 1923 and its amendments in respect of returns of income to a date other than the 31st day of March, and in respect of the making of an election to change the date to which a return of income is made, which provisions shall apply, with any necessary modifications, as if the charge imposed by the Act were income tax.

(2) Any person making a declaration of income derived for a year ending with a balance date other than the 31st day of March shall forthwith after the balance date furnish that declaration.

(3) For the purposes of a declaration under this regulation the forms prescribed by the Commissioner shall be used with any necessary modification.

#### PROVISIONAL DECLARATIONS

**10.** (1) Where, in the case of any person whose income for any income year consists exclusively or principally of income other than salary or wages and who is liable to furnish a declaration in respect of that income under regulation 6 or regulation 9 hereof (in this regulation referred to as the required declaration), it has not been practicable to prepare, by the 7th day of July next following the 31st day of March with which the income year has ended or is deemed to have ended, such accounts as may be necessary to show that income, that person shall—

(a) Not later than the 7th day of July furnish a declaration marked "Provisional" in the form prescribed by the Commissioner showing the income derived (or, as the case may be, deemed to have been derived) by him for the income year immediately preceding that income year; and

(b) Pay, at the same time as the provisional declaration is made, the first instalment of the charge assessed in accordance with subclause (2) of this regulation.

(2) In any such case the charge shall (subject to adjustment as provided in this regulation) be calculated in the first place on the amount of income disclosed in the provisional declaration furnished pursuant to subclause (1) of this regulation, and, subject to subclause (6) of this regulation, shall be payable by instalments on the due dates prescribed by section 120 of the Act.

(3) If a provisional declaration is made by any person not later than the 7th day of July in any year and is accompanied by a payment of the first instalment of the charge in accordance with the requirements of subclause (1) of this regulation, the time for furnishing the required declaration shall be deemed to be extended to a date not later than the 1st day of September in that year:

Provided that, in any case where the provisional declaration has been made by a person who is required or authorized to furnish a declaration of the income derived for a year ending on a balance date which falls after the 1st day of July and before the 1st day of October, the time for furnishing the required declaration shall be deemed to be extended to a date not later than two months after the balance date.

(4) If any person who has furnished a provisional declaration in accordance with this regulation is unable to furnish the required declaration within the extended time fixed in accordance with subclause (3) of this regulation, the time for furnishing the required declaration may, upon application in writing addressed to the office of the Inland Revenue Department where the records of the applicant are kept and made within the extended time, be further extended by the Commissioner to such date as he in his discretion thinks proper in the circumstances. Any such application shall state fully the reasons for making the application.

(5) Where the amount of the income disclosed in the required declaration is in excess of the amount on which the charge was theretofore calculated the additional amount payable in respect of the first instalment of the charge shall be paid by or on behalf of the declarant forthwith on furnishing the required declaration in accordance with this regulation.

(6) If the required declaration is furnished after the 7th day of December in any year, the second instalment of the charge computed on the income shown in the required declaration shall also be paid forthwith by or on behalf of the declarant on furnishing the required declaration in accordance with this regulation.

(7) Subject to the foregoing provisions of this regulation, all instalments of charge in respect of the income shown in the required declaration shall be payable in accordance with the provisions of section 120 of the Act.

(8) Every person who fails to pay the additional amount payable in respect of any first instalment of the charge on or before the extended date or (as the case may be) the last extended date under this regulation, or fails to pay any second instalment of the charge on or before the 7th day of December, or the extended date or (as the case may be) the last extended date, whichever is the later, commits an offence, and shall, except in cases to which section 121 of the Act applies, be liable on conviction to a fine of £5, and shall also be liable, without conviction, to a penalty equal to 10 per cent of the amount of the instalment or part thereof in respect of which default is made. Every such penalty shall be deemed to be part of the instalment in respect of which it is imposed, and shall be recoverable accordingly.

#### COMPANIES

**11.** (1) Subject to the provisions of subclause (2) of this regulation, the social security charge payable by any company on its chargeable income for any year shall be due and payable in one sum on a date in the next succeeding year to be fixed in that behalf in accordance with subsection (4) of section 125 of the Act.

(2) The charge payable by a company in liquidation in respect of income derived by the company before the commencement of the liquidation shall be payable in one sum on the date of the commencement of the liquidation.

(3) Every company liable under section 125 of the Act to pay social security charge upon income derived by it shall cause to be printed or endorsed on the dividend certificate, dividend warrant, or other advice to shareholders of the declaration of any dividend the following words:—

“The company is liable for social security charge upon this dividend, and no social security charge on this amount is payable by the shareholder.”

**12.** (1) Every return of income made by any company for the purposes of the Land and Income Tax Act 1923 shall, if the company is liable for the social security charge on income, be also a return of chargeable income for the purposes of the Social Security Act 1938.

(2) Any offence under the Land and Income Tax Act 1923 in respect of any such return, or the failure to furnish any such return, shall also be an offence under the Social Security Act 1938.



**13.** (1) From the return of its chargeable income made by any company in accordance with regulation 12 hereof, and from any other information in his possession or which may be required by him, the Commissioner shall in and for each year and from time to time and at any time as may be necessary make assessments in respect of the company setting forth the amount upon which the charge is payable and the amount of the charge. Every such assessment shall be made in such form and manner as the Commissioner thinks fit and shall be signed by him.

(2) As soon as conveniently may be after the assessment is made, the Commissioner shall cause notice of the assessment to be given to the company. The omission to give any such notice shall not invalidate the assessment or in any manner affect the operation thereof.

**14.** (1) Any company that has been assessed in accordance with regulation 13 hereof may object to the assessment by delivering or posting to the Commissioner a written notice of objection, stating shortly the grounds of its objection, within such time as may be specified in that behalf in the notice of assessment, being not less than fourteen days after the date on which the notice of assessment is given.

(2) No notice of objection given after the time so specified shall be of any force or effect unless the Commissioner in his discretion accepts the notice and gives notice to the objector accordingly.

**15.** (1) Regulation 17 hereof shall have no application with respect to companies assessed in accordance with regulation 13 hereof.

(2) Nothing in regulations 11 to 14 hereof shall be construed to affect the application to companies of the other provisions of these regulations except such provisions as are inconsistent with the said regulations 11 to 14.

#### FURTHER INFORMATION

**16.** (1) For the purpose of the proper assessment of the charge in accordance with these regulations, every person required to make a declaration in accordance with the foregoing provisions of these regulations, or any other person, shall, upon written request from the Commissioner or from any authorized officer, or from any person authorized in writing by the Commissioner, or from any inspecting officer of the Inland Revenue Department, furnish such further declaration or information as may in the written request be required.

(2) The Commissioner may, by notice in writing given to any person (whether liable for the charge or not), require that person to make a declaration setting out all moneys paid or payable by that person to any other person named in the notice during any period stated in the notice so far as those moneys comprise or might be deemed to comprise income of the other person named in the notice with the respective dates on which the moneys were paid or became payable, and the nature, purpose, and circumstances attending every payment or liability for payment; and every person to whom such a notice is given shall, within ten days thereafter, or within such longer period as the Commissioner may in the notice or any further notice think fit to specify, deliver to the Commissioner a declaration setting out the matters aforesaid.

(3) Any person authorized in that behalf by the Commissioner, and bearing evidence of that authority in writing under the hand of the Commissioner, may at all reasonable times inspect any wage-books or other documents whatsoever with a view to determining whether or not any person has complied with the provisions of the Act, and may require any person having the custody of any such books or documents to produce them to him for inspection.

(4) No person shall obstruct or hinder a person authorized as aforesaid in the exercise of his powers under subclause (3) of this regulation.

(5) Every person having the custody of any such books or documents and being required to produce them as aforesaid shall forthwith produce them to the person authorized as aforesaid and so requiring.

#### PAYMENT OF CHARGE

**17.** (1) The social security charge on income other than salary or wages shall be payable in accordance with the following provisions of this regulation.

(2) Every declaration made under these regulations as to the income of the declarant derived for any financial year shall, when delivered or forwarded to an authorized officer or to the Commissioner as hereinbefore provided, be accompanied by not less than half of the total amount of the charge payable in respect of the income disclosed in the declaration.

(3) A person making payment of the first instalment of charge may, if he thinks fit, pay the whole or any part of the second instalment.

(4) Upon the receipt by an authorized officer or by the Commissioner of any payment of the charge, he shall give a receipt for the payment in a form to be provided for the purpose.

#### REFUNDS

**18.** (1) In any case where the Commissioner is satisfied that any charge or instalment of charge on income (whether salary or wages or other income) has been paid in excess of the amount properly payable, he shall refund out of the Social Security Fund the amount paid in excess, or make an allowance therefor at the time of any subsequent payment, if written application for the refund or allowance is made by or on behalf of the taxpayer within four years after the end of the financial year in which the charge or any instalment thereof became due and payable or (as the case may be) would have become due if it had been payable, or (in the case of any amount paid in excess by reason of a declaration of income) within four years after the end of the financial year in which the declaration was made:

Provided that in any case where the Commissioner has issued a notice of assessment of charge (whether original, amended, or additional) and is satisfied that by reason of that notice of assessment charge has been paid in excess of the amount properly payable, he shall refund out of the Social Security Fund the amount so paid in excess by reason of that notice of assessment, or make an allowance therefor at the time of any subsequent payment, if written application for the refund or allowance is made by or on behalf of the taxpayer within four years after the end of the financial year in which the notice of assessment was issued.

(2) In any case where the amount of charge payable in accordance with any notice of assessment or declaration of income is increased by reason of a subsequent notice of assessment or declaration of income, only the amount of the increase (to the extent to which it is paid) shall for the purposes of this regulation be deemed to be paid by reason of the subsequent notice of assessment or declaration of income.

(3) No document shall be deemed to be a notice of assessment for the purposes of this regulation unless it is expressly described in the heading or body thereof as a notice of assessment.

#### OFFENCES

**19.** Every person commits an offence who—

- (a) Refuses or fails to furnish any declaration or information as and when required by or pursuant to these regulations; or
- (b) Wilfully or negligently makes any false declaration in relation to the subject matter of these regulations; or
- (c) Acts in contravention of or fails to comply in any respect with the provisions of these regulations; or
- (d) Aids, abets, or incites any other person to commit an offence against these regulations; or
- (e) Acts in contravention of or fails to comply in any respect with any of the provisions of the Act not otherwise made an offence under the Act.

#### MISCELLANEOUS

**20.** 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.

**21.** Any direction by the Commissioner given for the purposes of regulation 7 or regulation 20 hereof may be given by means of a general direction in any declaration form or in such other manner as the Commissioner thinks fit.

**22.** (1) Any certificate, notice, or other document bearing the written, stamped, or printed signature of the Commissioner, the Chief Deputy Commissioner of Inland Revenue, a Deputy Commissioner of Inland Revenue, or a District Commissioner of Taxes shall, in the absence of proof to the contrary, 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, Chief Deputy Commissioner, a Deputy Commissioner, or a District Commissioner, as the case may be.

**23.** 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, the Chief Deputy Commissioner, a Deputy Commissioner, or a District Commissioner 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.

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

#### REVOCATIONS

**25.** (1) The regulations specified in the Schedule to these regulations are hereby revoked.

(2) Without limiting the provisions of the Acts Interpretation Act 1924, it is hereby declared that the revocation of any provision by these regulations shall not affect any document made or any thing whatsoever done under the provision so revoked or under any corresponding former provision, and every such document or thing, so far as it is subsisting or in force at the time of the revocation and could have been made or done under these regulations, shall continue and have effect as if it had been made or done under the corresponding provision of these regulations and as if that provision had been in force when the document was made or the thing was done.

#### SCHEDULE REGULATIONS REVOKED

Title.	Serial Number.
The Social Security Contribution Regulations 1939 .....	1939/13
The Social Security Contribution Regulations 1939, Amendment No. 1 .....	1939/259
The Social Security Contribution (Companies) Regulations 1943 .....	1943/34
The Social Security Contribution Regulations 1939, Amendment No. 3 .....	1945/35
The Social Security Contribution Regulations 1939, Amendment No. 4 .....	1946/45
The Social Security Contribution Regulations 1939, Amendment No. 5 .....	1949/27
The Social Security Contribution Regulations 1939, Amendment No. 6 .....	1950/190

T. J. SHERRARD,  
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 are a consolidation of the Social Security Contribution Regulations 1939 and their amendments. They only make minor changes in the law, to bring the regulations into line with amendments made to the Social Security Act 1938 and other Acts.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 18 December 1952.

These regulations are administered in the Inland Revenue Department.