



**THE SOCIAL SECURITY CHARGE REGULATIONS 1952,
AMENDMENT NO. 1**

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 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, Amendment No. 1, and shall be read together with and deemed part of the Social Security Charge Regulations 1952* (hereinafter referred to as the principal regulations).

2. (1) Regulation 18 of the principal regulations is hereby amended by omitting from subclause (1) the words "Social Security Fund" wherever they occur, and substituting in each case the words "Consolidated Fund".

(2) Regulation 18 of the principal regulations is hereby further amended by omitting from subclause (1) the word "four" wherever it occurs, and substituting in each case the word "six".

(3) Subclause (1) of this regulation shall apply with respect to refunds made at any time on or after the 1st day of April 1959 (being the date on which section 28 of the Social Security Amendment Act 1958 came into force).

(4) Subclause (2) of this regulation shall apply with respect to all applications for refunds or allowances made at any time on or after the 24th day of October 1957 (being the date of the passing of the Income Tax Assessment Act 1957).

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.

The effect of regulation 2 (1) of these regulations is that refunds of social security charge made at any time on or after 1 April 1959 are to be made out of the Consolidated Fund instead of the Social Security Fund.

The effect of regulation 2 (2) is that refunds may be made if application therefor is made within six years, instead of four years, after the end of the financial year in which the charge became due. This provision applies to applications for refunds made at any time on or after 24 October 1957, the date on which the time for applying for refunds was extended from four years to six years by section 89 (e) of the Income Tax Assessment Act 1957.

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.