



# Social Security (Income Exemption: Operational Allowances) Regulations 2007

Anand Satyanand, Governor-General

## Order in Council

At Wellington this 5th day of March 2007

Present:

His Excellency the Governor-General in Council

Pursuant to sections 132 and 132AA of the Social Security Act 1964, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following regulations.

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### Regulations

- 1 Title**  
These regulations are the Social Security (Income Exemption: Operational Allowances) Regulations 2007.

## 2 Commencement

These regulations come into force on 18 March 2007.

## 3 Application

These regulations apply to operational allowances paid to any member on or after 18 March 2007.

## 4 Interpretation

In these regulations, unless the context otherwise requires,—

**Act** means the Social Security Act 1964

**income** has the meaning given to it by section 3(1) of the Act

**member** has the same meaning as in section CW 19(1) of the Income Tax Act 2004

**operational allowance** has the meaning given to it by section CW 19(4) of the Income Tax Act 2004.

## 5 Declaring operational allowances not to be income

An operational allowance paid to a member is declared not to be the income of the member.

Diane Morcom,  
Clerk of the Executive Council.

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### Explanatory note

*This note is not part of the regulations, but is intended to indicate their general effect.*

These regulations, which come into force on 18 March 2007, are made pursuant to sections 132 and 132AA of the Social Security Act 1964. The regulations declare that operational allowances are not income of those who receive the allowances.

Operational allowances are paid to members of the New Zealand Defence Force and the police who serve in operational areas, as set out in the replacement section CW 19 of the Income Tax Act 2004 (as inserted by section 11 of the Taxation (Savings Investment and

Miscellaneous Provisions) Act 2006), which comes into force on 18 March 2007.

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Issued under the authority of the Acts and Regulations Publication Act 1989.  
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These regulations are administered by the Ministry of Social Development.

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