

Serial Number 1940/50.



**THE SOCIAL SECURITY (SUPPLEMENTARY)
REGULATIONS 1940.**

GALWAY, Governor-General.

ORDER IN COUNCIL.

At the Government House at Wellington, this 20th day of
March, 1940.

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 (Supplementary) Regulations 1940.
2. In these regulations—
 - “ Authorized officer ” means an authorized officer within the meaning of the Social Security Contribution Regulations 1939 :
 - “ Commissioner ” means the Commissioner of Taxes :
 - “ Company ” means a company within the meaning of the Social Security Contribution Regulations 1939 :
 - “ Department ” means the Social Security Department :
 - “ The Act ” means the Social Security Act, 1938.

RETURNS.

3. (1) For the purposes of the Act returns shall from time to time be furnished as follows :—
 - (a) Except as provided in subclause (2) of this clause, every person of the age of sixteen years or upwards who is ordinarily resident in New Zealand, or who for the purposes of section 110 of the Act is deemed to be ordinarily resident in New Zealand, shall furnish returns in accordance with Part 1 and Part 2 of the form in the First Schedule hereto :

- (b) Every trustee who, in accordance with section 124 of the Act, is liable for the charge on income derived from the trust estate shall furnish returns in respect of such income in accordance with Part 1 of the form in the First Schedule hereto :
- (c) Every company that, in accordance with section 125 of the Act, is liable for the charge on income shall furnish returns in accordance with the form in the Second Schedule hereto.
- (2) The application of paragraph (a) of the last preceding sub-clause is hereby limited as follows :—
- (a) It shall have no application with respect to any person who, by virtue of paragraph (a) of clause 11 (1) of the Social Security Contribution Regulations 1939, is wholly exempt from liability to pay the Social Security Charge on income :
- (b) Persons to whom paragraph (b) of clause 11 (1) of the said regulations is applicable (being totally disabled war pensioners) shall furnish returns in accordance with Part 2 of the form in the First Schedule hereto, but shall not be required to furnish returns in accordance with Part 1 of the form in that Schedule unless specially required by the Commissioner so to do.
- (3) Returns in accordance with the foregoing provisions of this clause shall be furnished after the 31st day of March 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, on making the first payment of such charge, furnish returns in accordance with Part 1 and Part 2 of the form in the First Schedule hereto.
- (4) In so far as the returns required by this clause relate to income they shall, subject to the provisions of clause 15 of the Social Security Contribution Regulations 1939, relate to income derived during the year ended on the preceding 31st day of March.
- (5) Any person who is required to furnish a return in accordance with Part 1 of the form in the First Schedule hereto shall, if and whenever required by the Commissioner so to do, furnish any additional information that the Commissioner may require in relation to the return, or furnish a further return with respect to the income derived by him for any period specified in that behalf by the Commissioner.
4. (1) Part 1 and Part 2 of the form in the First Schedule hereto shall together constitute one form and the said Parts shall not be detached from each other except in accordance with the provisions of clause 7 hereof.
- (2) Any person who is required to furnish a return in accordance with Part 1 of the form in the First Schedule hereto but who, being a trustee, is not required in his capacity as trustee to furnish a return in accordance with Part 2 thereof, shall write across Part 2 the words "Trustee—not applicable", and shall complete the said Part by signing the same and by adding to his signature a reference to the trust.

(3) Any person who is required to furnish a return in accordance with Part 2 of the form in the First Schedule hereto but who, being a totally disabled war pensioner, is not required to furnish a return in accordance with Part 1 thereof, shall fill in his name and address in Part 1, shall write across Part 1 the words "Not applicable—total disability war pensioner", and shall complete Part 1 by adding his signature thereto.

(4) If any person who in any year has duly furnished a return in accordance with Part 2 in the form in the First Schedule hereto is afterwards, in the same year, required to furnish a further return in accordance with Part 1, he shall, in Part 2, fill in his name and address, shall write across Part 2 the words "Already furnished", and shall complete the said Part by signing the same.

5. Every return required by these regulations shall be delivered or forwarded by letter, properly stamped, to the Commissioner of Taxes at Wellington, or shall be delivered to an authorized officer at a money-order office.

6. (1) The Commissioner may refuse to accept any return in the form in the First Schedule hereto if either Part 1 or Part 2 is not completed to his satisfaction.

(2) No authorized officer shall, without the authority of the Commissioner, accept any such return if either Part 1 or Part 2 is not completed to his satisfaction.

(3) The fact that any person has furnished an incomplete return of which acceptance has been refused under this clause shall not absolve that person from liability to any penalty that he may incur under subsection (3) of section 120 of the Act.

7. (1) When returns in the form in the First Schedule hereto have been duly furnished in accordance with these regulations they shall be dealt with as follows:—

- (a) Part 1 and Part 2 shall be detached from each other by or by direction of the Commissioner:
- (b) Part 1 shall be retained by or shall be forwarded to the Commissioner for the purposes of the Social Security Contribution Regulations 1939:
- (c) Part 2 shall be forwarded by or by direction of the Commissioner to the Director of the Registration Branch of the Social Security Department at Wellington.

(2) If in any case Part 1 has been accepted by or with the authority of the Commissioner without Part 2 having been completed, the Commissioner shall send to the Director of the Registration Branch of the Social Security Department at Wellington notice of the name, address, and occupation of the person concerned.

8. (1) Clauses 3 to 6 of these regulations are in substitution for clause 14 of the Social Security Contribution Regulations 1939, and that clause is hereby consequentially revoked.

(2) The forms numbered S.S.C. 55 and S.S.C. 56 in the Schedule to the Social Security Contribution Regulations 1939, and Schedule K therein, are hereby consequentially revoked.

SOCIAL SECURITY REGISTER.

9. (1) From the particulars supplied in returns furnished in accordance with Part 2 of the First Schedule hereto the Social Security Department shall compile and keep a register (to be called the Social Security Register) of all persons of the age of sixteen years or upwards who, being ordinarily resident in New Zealand, are qualified, or may become qualified, to receive benefits under the Act.

(2) The register shall be in such form as the Social Security Commission determines.

(3) For the purpose of enabling the Department to compile and keep the register it shall be the duty of every person to answer all relevant questions put to him by any member of the Social Security Commission or by any officer of the Department or other person acting with the authority of the Commission, and it shall also be the duty of every person, at the request of the Commission or of any other person as aforesaid, to furnish in writing any relevant information in his possession concerning any person registered or required to be registered under these regulations or concerning any other person.

(4) Nothing in section 6 of the Land and Income Tax Act, 1923, in its application for the purposes of the Social Security Act shall apply with respect to particulars furnished in accordance with Part 2 of the First Schedule hereto :

Provided, however, that every person employed, whether directly or indirectly, in the compilation or keeping of the Social Security Register, or in collecting or dealing with particulars furnished for the purposes of the register, shall maintain and aid in maintaining the secrecy of all matters which come to his knowledge by reason of his employment, and shall not communicate any such matters to any other person save in the performance of his official duties.

OFFENCES.

10. (1) Every person commits an offence against these regulations and shall be liable accordingly who—

- (a) Being required to furnish returns in accordance with these regulations, fails to furnish any such return within the time prescribed, or furnishes any such return that is false or misleading in any material particular :
- (b) Refuses or fails to answer any question or to furnish any information required of him for the purposes of these regulations by the Commissioner of Taxes, or by the Social Security Commission, or by any authorized officer or person ; or who supplies any particulars that are false or misleading in any material respect.

(2) The conviction of any person on a charge of failure to comply with any of the requirements of these regulations shall not absolve him of his obligation to comply therewith, and every person who, after conviction, makes such default, shall be deemed to have committed a further offence against these regulations on every day during which such default continues.

SCHEDULES.

FIRST SCHEDULE.

Social Security Act, 1938.

[Form S.S.C. 55.]

PART I.

DECLARATION OF INCOME OTHER THAN SALARY OR WAGES.

(FOR SOCIAL SECURITY CHARGE PURPOSES.)

(To be completed by all persons, male or female, 16 years of age or over.)

To the Commissioner of Taxes, Wellington, C. 3.

Surname (in block letters): { Mr.
Mrs.
Miss.

Christian name or forename (in full): Coupon-book No.

Occupation:

Address (in full):

Payment of the charge, if any, or an instalment thereof, must accompany this form.

I do solemnly and sincerely declare that the following is a true and complete statement of all income, which has not had social security charge deducted therefrom at the time of receipt, derived by me from all sources (whether from New Zealand or elsewhere), during the year ended 31st March, 19... (*Annual balance date:)

	£	s.	d.
(i) From any business, trading, or manufacturing concern			
(ii) From any profession			
(iii) From farming, market-gardening, fruit-farming, poultry-farming, dealing in live-stock, &c.			
(iv) From the extraction, removal, or sale of any minerals, timber, or flax			
(v) From interest from—			
(a) Registered mortgages of property and unpaid purchase-money for property sold			
(b) From New Zealand Government securities (including 3½-per-cent. free-of-tax stock)			
(c) From securities issued by any Government other than the New Zealand Government			
(d) From debentures issued by companies (including free-of-tax issues)			
(e) From debentures issued by any local or public authority			
(f) From Post Office Savings-bank deposits or investment certificates			
(g) From any other source (specify hereunder)—			
	£	s.	d.
(vi) From dividends or other profits from shares in companies, whether from New Zealand or elsewhere (specify hereunder):—			
Name of Company.	£	s.	d.
(vii) From rents and royalties			
(viii) From goodwill derived from any lease, license, or easement affecting land			
(ix) From dividends paid or profits credited by any building society			
(x) From any pension, annuity, superannuation, or retiring-allowance (exclude social security benefits or amounts which have already been subject to a deduction of the social security charge)			
(xi) As a beneficiary in the estate (or trust) of			

* Required only when the balance date is other than the 31st March.

(xii) From any other source, whether in New Zealand or elsewhere (specify hereunder):—

	£	s.	d.
.....
.....
TOTAL OF INCOME FROM ALL SOURCES AS ABOVE	£
<i>Less: Company dividends on which social security charge is payable by the company in New Zealand:—</i>			
Name of Company.	Amount of Dividend.		
.....	£	s.	d.
.....
.....
CHARGEABLE INCOME	£

Signature : *Date* :

PART 2.

SOCIAL SECURITY REGISTER.

(To be filled in by every person, whether male or female, 16 years of age or over.)

To the Director, Registration Branch,
Social Security Department, Wellington, C. 1.

All questions must be answered.

Social Security Contribution Coupon-book No. :

1. Name (in full)—
Surname :
Christian or forename(s) :
Address (in full) [*If temporarily away from home, enter usual residential address*] :
2. Date of birth [*If born overseas, state date of first arrival in New Zealand*]: Place of birth :
3. Nationality [*Mark cross in appropriate square*] :
British: By birth ; by naturalization ; Maori (including half-castes and those of fuller blood)
Place and date of naturalization :
Foreign [*State country*] :
4. Sex :
5. Conjugal condition [*State whether single, married, widow, widower, divorced, or separated*] :
6. If married, state—
(i) Place of marriage :
(ii) Date of marriage :
(iii) Full name of husband or wife (if living) :
7. If separated, state whether separated by judicial order, by deed of separation, or by mutual consent :
8. Business address (if any) :
Name of employer :
Business of employer :
9. Grade of occupation (mark a cross in the square which describes your present grade (*using only one square*)) :
(a) Employer of labour other than domestics
(b) Working on own account but not employing labour
(c) Employee (including apprentices)
(d) Unemployed (including relief workers—Scheme 13, &c.—and recipients of unemployment benefits)
(e) Married women and others engaged *solely* in housekeeping duties but *not* as paid servants
(f) Others (including pensioners, dependants, “retired,” “independent means,” &c.)

Mark cross in appropriate square, using one square only.

10. Craft or occupation—
 (a) Specific occupation or work now performed in industry :
 (b) Any other skilled craft or occupation in which you have special skill or training :
11. Industry (industry or profession in which now engaged) :
12. Income received during year ended 31st March, 19 —
 From salary or wages £.....
 From all sources *other* than salary or wages £.....
 TOTAL INCOME £.....
13. Particulars of dependants (irrespective of age or relationship). In the case of dependent children, where both parents are alive and living together, children should be shown only in the father's return. Where the parents are separated, particulars of dependent children should be given only by the parent having custody of the children. Only persons who are wholly or mainly dependent should be included in the list of dependants :—

Full Name.	Address.	Date of Birth.	Relationship (e.g., wife, daughter, son, mother, sister, or other relative or person, as case may be).

Date :, 19

Signature :

SECOND SCHEDULE.

Social Security Act, 1938.

[Form S.S.C. 56.]

DECLARATION OF INCOME

For purpose of Social Security Charge.

The Commissioner of Taxes,
 Wellington, C. 3.

Name of company (in block letters) :
 Address (in full) :

I do solemnly and sincerely declare that the following is a true and complete statement of income derived by the company from all sources during the year ended 31st March, 19... (* Annual balance date :

Statement of Income.

TOTAL INCOME FOR INCOME-TAX PURPOSES as shown on income-tax return form	£ s. d.
<i>Add :—</i>	
Income not included in the return of income :	£ s. d.
<i>Deduct :—</i>	
(1) Dividends included in Part (A) (Form 4)	£ s. d.
(2) Interest paid on company debentures issued with floating rate	£ s. d.
(3)	£ s. d.
(4)	£ s. d.
TOTAL INCOME DECLARABLE ON WHICH SOCIAL SECURITY CHARGE IS PAYABLE	£.....

Signature of person authorized to make this declaration :

Designation :

Date :

C. A. JEFFERY,
 Clerk of the Executive Council.

* Required only when the annual balance is on a date other than 31st March.

Issued under the authority of the Regulations Act, 1936.
 Date of notification in *Gazette* : 20th day of March, 1940.
 Clauses 3 to 7 of these regulations are administered in the Land and Income Tax Department. Clause 9 of these regulations is administered in the Social Security Department.