

**Version  
as at 1 April 2008**

**Income Tax (Withholding Payments) Amendment  
Regulations 2006  
(SR 2006/19)**

Income Tax (Withholding Payments) Amendment Regulations 2006: revoked, on 1 April 2008, pursuant to section ZA 1(1) of the Income Tax Act 2007 (2007 No 97).

**Preamble**

At Wellington this 13th day of February 2006

Pursuant to section NC 21 of the Income Tax Act 2004 and sections 224 and 225 of the Tax Administration Act 1994, Her Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following regulations.

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**1 Title**

- (1) These regulations are the Income Tax (Withholding Payments) Amendment Regulations 2006.
- (2) In these regulations, the Income Tax (Withholding Payments) Regulations 1979 are called “the principal regulations”.

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**Note**

Changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in this eprint.

A general outline of these changes is set out in the notes at the end of this eprint, together with other explanatory material about this eprint.

**These regulations are administered in the Inland Revenue Department.**

## 2 Commencement

These regulations come into force on 1 April 2006.

## 3 Agricultural, horticultural, or viticultural employers must provide certain information

- (1) Regulation 12A(3) of the principal regulations (as inserted by regulation 5 of the Income Tax (Withholding Payments) Amendment Regulations 2005) is amended by revoking paragraphs (d) to (f), and by substituting the following paragraph:

(d) the gross amount of the payment.

- (2) Subclause (1) applies to payments made on or after 1 April 2006.

Diane Morcom,

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 come into force on 1 April 2006. They revoke 2 requirements of the Income Tax (Withholding Payments) Regulations 1979 that were inserted into those regulations by the Income Tax (Withholding Payments) Amendment Regulations 2005.

The requirements relate to the information required by the Inland Revenue Department in order to administer the withholding payments system in relation to agricultural, horticultural, and viticultural employers. The revocation of the requirements by these regulations eliminates the obligations of those employers to provide

- • the date a payment is made to a contractor; and
- • the number of a certificate issued by the Inland Revenue Department.

Issued under the authority of the Acts and Regulations Publication Act 1989.  
Date of notification in *Gazette*: 16 February 2006.

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### ***1 General***

This is an eprint of the Income Tax (Withholding Payments) Amendment Regulations 2006. It incorporates all the amendments to the Income Tax (Withholding Payments) Amendment Regulations 2006 as at 1 April 2008. The list of amendments at the end of these notes specifies all the amendments incorporated into this eprint since 4 September 2007. Relevant provisions of any amending enactments that contain transitional, savings, or application provisions are also included, after the Principal enactment, in chronological order.

### ***2 About this eprint***

This eprint has not been officialised. For more information about officialisation, please see "Making online legislation official" under "Status of legislation on this site" in the About section of this website.

### ***3 List of amendments incorporated in this eprint (most recent first)***