

1942.
NEW ZEALAND.

LAND AND INCOME TAX DEPARTMENT.

REPORT OF THE COMMISSIONER OF TAXES UPON THE ADMINISTRATION OF PART IV OF THE
SOCIAL SECURITY ACT, 1938, FOR THE TWELVE MONTHS ENDED 31ST MARCH, 1942.

Presented to both Houses of the General Assembly pursuant to the Provisions of the Social Security Act, 1938.

REPORT.

I HAVE the honour to present herewith a report upon operations carried out by the Land and Income Tax Department during the financial year ended the 31st March, 1942, in the administration of the provisions of Part IV of the Social Security Act, 1938, relating to the assessment, collection, and recovery of the social security contribution, consisting of—

- (a) A registration fee ; and
- (b) A charge of 1s. in the pound on salaries and wages, and also on other income.

All income is subject to a further charge for national security tax, imposed by Part II of the Finance Act, 1940, but figures relating to collections under that Act are not included in this report.

The Department's activities throughout the year have been carried out under increasingly difficult conditions arising through an increased volume of work and the release of a considerable number of experienced members of the staff for service with the armed forces. During the year a machine accounting system was installed in connection with the social security charge and is operating efficiently.

The Post and Telegraph Department continued its valuable assistance as agent in the collection of the registration fee and of the social security charge, and in dealing with various other requirements incidental thereto.

The result of the Department's operations during the year is shown by statements (a), (b), and (c) hereunder.

(a) STATEMENT SHOWING NUMBER OF PERSONS REGISTERED UNDER THE SOCIAL SECURITY ACT, 1938,
AND EXEMPTIONS FROM PAYMENT OF THE REGISTRATION FEE.

(i) Registrations.

Males (twenty years of age and over)	..	..	530,377	
Youths (males sixteen to twenty years of age)	..	..	67,898	
				598,275
Females	..	..		604,754
Total number of live registrations as at 31st March, 1942				1,203,029