

1944
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, 1944

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 31st March, 1944, 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 (No. 2), 1942, but figures relating to collections under that Act are not included in this report.

The Post and Telegraph Department continued its valuable assistance as agent in the collection of the registration fee and of the social security and national security charge.

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)	..	..	581,033	
Youths (males sixteen to twenty years of age)	..	..	53,419	
				634,452
Females	..	..	..	624,036

Total number of live registrations as at 31st March, 1944 .. 1,258,488

(ii) *Exemptions from Payment of the Registration Fee granted during the Year ended 31st March, 1944,
in respect of Instalments due for that Year*

On Account of	Number of Persons granted Exemption.							Total Number of Instalments exempted.
	May, 1943 Instalment: Males, Females, and Youths.				Males Twenty Years and over.			
	Males, Twenty Years and over.*	Females.†	Youths.‡	Total May, 1943.	August, 1943, Instalment.	November, 1943, Instalment.	February, 1944, Instalment.	
(a) War pensioners (1914 – 19 war): Total disablement	1,686	3	..	1,689	1,632	1,459	1,255	6,035
(b) Beneficiaries (monetary benefits), Social Security Fund	26,418	10,737	299	67,454	26,118	21,985	18,698	131,255
(c) Unemployed, inmates of hospitals, prisons, &c.	2,428	1,673	214	4,015	2,138	2,039	1,972	10,164
(d) Students and members of religious bodies	1,405	9,395	4,955	15,455	896	627	380	17,358
(e) Members of His Majesty's Forces	‡	‡	‡	‡	‡	‡	‡	‡
(f) Hardship.. ..	1,666	1,191	29	2,886	1,820	1,757	1,508	7,971
Totals	33,003	52,999	5,497	91,499	32,604	27,867	23,813	175,783

* Males twenty years of age and over are liable for quarterly instalments of 5s. each, payable in February, May, August, and November each year.

† Females and youths are liable for 5s. annually, payable in May.

‡ Figures not for publication.

(iii) Exemptions from Payment of the Registration Fee granted during the Year ended 31st March 1944, in respect of Instalments due for Year ended 31st March, 1939, 1940, 1941, 1942, and 1943

On Account of	Number of Persons granted Exemption.							Total Number of Instalments exempted.
	May, 1939, May, 1940, May, 1941, May, 1942, Instalments: Males, Females, and Youths.				Males Twenty Years and over.			
	Males, Twenty Years and over.*	Females.†	Youths.‡	Total May, 1939, May, 1940, May, 1941, May, 1942.	August, 1939, August, 1940, August, 1941, August, 1942, Instalments.	November, 1939, November, 1940, November, 1941, November, 1942, Instalments.	February, 1940, February, 1941, February, 1942, February, 1943, Instalments.	
(a) War pensioners (1914 – 19 war): Total disablement	57	..	..	57	276	423	797	1,553
(b) Beneficiaries (monetary benefits), Social Security Fund	916	3,626	33	4,575	4,309	6,667	12,019	27,570
(c) Unemployed, inmates of hospitals, prisons, &c.	231	456	47	734	355	495	1,036	2,620
(d) Students and members of religious bodies	14	430	141	585	70	117	254	1,026
(e) Members of His Majesty's Forces	‡	‡	‡	‡	‡	‡	‡	‡
(f) Hardship	137	411	6	554	278	484	1,329	2,645
Totals	1,355	4,923	227	6,505	5,288	8,186	15,435	35,414

* Males twenty years of age and over are liable for quarterly instalments of 5s. each, payable in February, May, August, and November each year. † Females and youths are liable for 5s. annually, payable in May. ‡ Figures not for publication.

Summary: Total number of instalments exempted under (ii) and (iii) above, 211,197 at 5s. each, amount involved, £52,799 5s. (does not include exemptions granted to members of His Majesty's Forces).

(b) STATEMENT OF RECEIPTS FOR THE YEAR ENDED 31ST MARCH, 1944

	£	s.	d.	£	s.	d.
Registration fee	551,063	19	1			
Registration fee penalties	30,434	18	11			
				581,498	18	0
Social security charge on income (1s. in the pound)—						
Charge on salaries and wages paid by cash	6,600,680	17	10			
Charge on salaries and wages paid by stamps	1,960,897	17	2			
	8,561,578	15	0			
Other than salary and wages	4,234,529	6	4			
				12,796,108	1	4
Total				£13,377,606	19	4

(c) STATEMENT OF EXEMPTIONS GRANTED FROM PAYMENT OF THE COMBINED CHARGE ON THE GROUNDS OF HARDSHIP

Number of exemptions granted in whole or in part	1,333
Amount of social security charge and national security tax remitted	£13,466 4s. 8d.

F. G. OBORN, Commissioner of Taxes.

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