

1949
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, 1949.

*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, 1949, 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 charge of 1s. 6d. in the pound on salaries and wages and also on other income.

During the year a change in the method of payment of the charge on income other than salaries and wages was introduced by section 24 of the Finance Act (No. 2), 1948. Formerly payable in four quarterly instalments, the charge is now payable by two equal instalments in July and November in the year following the financial year for which the income is derived.

Regarding decentralization of the Department, the establishment of the last branch office at Hamilton was not completed by 31st March, 1949, but considerable progress towards that end had been made.

The Department is again indebted to the Post and Telegraph Department, which continued to give valuable assistance in acting as agent in the collection of the social security contribution.