

1946  
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, 1946.

*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, 1946, 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.

During the year the work of decentralizing the Department, including the sections charged with the collection of the combined security charges, was continued, and at 31st March, 1946, branch offices had been established at Whangarei, Auckland, Wanganui, Dunedin, and Invercargill.

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) and (b) hereunder :—

(a) STATEMENT OF RECEIPTS FOR THE YEAR ENDED 31ST MARCH, 1946

	£	£
Registration fee .. .. .	585,712	
Registration fee penalties .. .. .	24,044	
	609,756	
Social security charge on income (1s. in the pound)—		
Charge on salary and wages .. .. .	9,161,218	
Charge on income other than salary and wages .. .. .	5,396,242	
	14,557,460	
		£15,167,216

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

Number of exemptions granted in whole or in part .. .. .	690	
Amount of social security charge and national security tax remitted .. .. .	£8,185	

F. G. OBORN, Commissioner of Taxes.

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