

1943
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, 1943

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, 1943, 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 Department's activities throughout the year have been operated under increasingly difficult conditions owing to the release of further experienced officers for service with the Armed Forces.

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)	580,818	
Youths (males sixteen to twenty years of age)	55,796	
					636,614
Females	609,044

Total number of live registrations as at 31st March, 1943 .. 1,245,658

(ii) *Exemptions from Payment of the Registration Fee granted during the Year ended 31st March, 1943,
in respect of Instalments due for that Year*

On account of	Number of Persons granted Exemption.							Total Number of Instal- ments exempted.
	May, 1942, Instalment : Males, Females, and Youths.				Males Twenty Years and over.			
	Males, Twenty Years and over.*	Females.†	Youths.†	Total May, 1942.	August, 1942, In- stalment.	November, 1942, In- stalment.	February, 1943, In- stalment.	
(a) War pensioners (1914-19 war): Total disablement	2,207	3	..	2,210	2,061	1,911	1,426	7,608
(b) Beneficiaries (monetary benefits), Social Security Fund	26,911	30,204	289	57,404	23,845	20,826	14,656	116,731
(c) Unemployed, inmates of hospitals, prisons, &c.	1,879	1,138	171	3,188	1,842	1,726	1,373	8,129
(d) Students and members of religious bodies	803	5,577	3,988	10,368	760	579	359	12,066
(e) Members of His Majesty's Forces	‡	‡	‡	‡	‡	‡	‡	‡
(f) Hardship	918	862	15	1,795	922	827	156	3,700
Totals	32,718	37,784	4,463	74,965	29,430	25,869	17,970	148,234

* 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, 1943, in respect of Instalments due for Years ended 31st March, 1939, 1940, 1941, and 1942

On account of	Number of Persons granted Exemption.							Total Number of Instalments exempted.
	May, 1939, May, 1940, and May, 1941, Instalments: Males, Females, and Youths.				Males Twenty Years and over.			
	Males, Twenty Years and over.*	Females.†	Youths.†	Total, May, 1939, May, 1940, and May, 1941.	August, 1939, August, 1940, and August, 1941, Instalments.	November, 1939, November, 1940, and November, 1941, Instalments.	February, 1940, February, 1941, and February, 1942, Instalments.	
(a) War pensioners (1914-19 war): Total disablement	194	194	381	673	1,157	2,405
(b) Beneficiaries (monetary benefits), Social Security Fund	2,591	2,888	30	5,509	5,515	9,166	14,703	34,893
(c) Unemployed, inmates of hospitals, prisons, &c.	209	228	30	467	337	565	1,069	2,438
(d) Students and members of religious bodies	27	294	134	455	61	139	205	860
(e) Members of His Majesty's Forces
(f) Hardship	152	313	11	476	268	334	982	2,060
Totals	3,173	3,723	205	7,101	6,562	10,877	18,116	42,656

* 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.

Summary: Total number of instalments exempted under (ii) and (iii) above, 190,890 at 5s. each, amount involved, £47,722 10s. (does not include exemptions granted to members of His Majesty's forces).

(b) STATEMENT OF RECEIPTS FOR THE YEAR ENDED 31ST MARCH, 1943

	£	s.	d.	£	s.	d.
Registration fee	540,920	10	9			
Registration fee penalties	23,346	3	2			
				564,266	13	11
Social security charge on income (1s. in the pound)---						
Charge on salaries and wages paid by cash	5,569,030	9	6			
Charge on salaries and wages paid by stamps	1,850,177	8	10			
	7,419,207	18	4			
Other than salaries and wages	4,204,838	10	2			
				11,624,046	8	6
Total				£12,188,313	2	5

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

Number of exemptions granted in whole or in part	1,582
Amount of social security charge and national security tax remitted	£14,308 2s.

J. M. PARK, Commissioner of Taxes.

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