

1950  
NEW ZEALAND

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# 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, 1950

*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, 1950, 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.

The change in the method of payment of the charge on income other than salary or wages, introduced by section 24 of the Finance Act (No. 2), 1948, from four quarterly instalments to two equal instalments payable in July and November, has proved to be of material assistance to both the Department and taxpayers generally.

The decentralization of the Department was completed during the year when the last branch office was opened at Hamilton.

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