

Notice to Make Returns of Income Under the Land and Income Tax Act 1954

PURSUANT to the Land and Income Tax Act 1954, the Commissioner of Inland Revenue hereby gives notice as follows:

1. Returns of income for the year ended 31 March 1961 are required from—

- (1) All companies, all partnerships, all persons in business (including farming), all persons in partnership, and all trustees, executors, and administrators, irrespective of whether a profit or a loss has been made;
- (2) All public authorities not exempt from tax and all unincorporated bodies which, during the year, derived assessable income;
- (3) All absentees who, during the year, derived assessable income from New Zealand;
- (4) All married persons to whom section 104 of the Land and Income Tax Act applies (section 104 relates to aggregate assessments of husbands and wives);
- (5) All persons not referred to in paragraphs (1), (2), (3), or (4) who, during the year, derived income (whether assessable or non-assessable) exceeding in total £1,040;
- (6) All persons not referred to in paragraphs (1), (2), (3), (4), or (5) who, during the year, derived assessable income, except persons—

(a) Who are pay period taxpayers in respect of that year and are not required by the Commissioner to furnish a return of income for that year; or

(b) Whose assessable income so derived in that year is not in excess of the total of £104; or

(c) Whose assessable income so derived in that year is not in excess of the total of £468 and consisted exclusively of one or both of the following:

(i) A superannuation benefit under Part II of the Social Security Act 1938;

(ii) Dividends (not being investment society dividends); or

(d) Whose assessable income so derived in that year is not in excess of the total of £300 and consisted exclusively of income from employment together with one or both of the following:

(i) A superannuation benefit under Part II of the Social Security Act 1938;

(ii) Dividends (not being investment society dividends).

(7) All other persons who are required by the Commissioner or the Act to furnish returns.

2. Returns are required to be furnished by posting or delivering the same to the office of the Taxes Division of the Inland Revenue Department nearest to the place of residence of the taxpayer or, if the taxpayer's records are held in another office of the Department, then to the latter office.

3. Returns are required to be furnished—

(a) Not later than 7 June 1961 where—

(i) The taxpayer is not authorised to furnish the return, under section 8 of the Land and Income Tax Act 1954, for an accounting year ending with a balance date other than the 31st day of March 1961; and

(ii) The taxpayer did not derive any assessable income in the income year ended 31 March 1961, except income from employment.

(b) Where paragraph (a) does not apply—

(i) Not later than 7 August 1961 where the returns are for an accounting year ending with any day in the period, 1 October 1960 to 7 June 1961, both days inclusive;

(ii) Within two months after the end of the accounting year where the returns are for an accounting year ending with any day in the period, 8 June 1961 to 30 September 1961, both days inclusive.

4. All return forms are available at all district offices of the Taxes Division, Inland Revenue Department, and all forms other than interim return forms and those for companies are also available at all post offices.

5. Any person (including a company) failing to furnish a return within the prescribed time is liable to a fine not exceeding £100 and not less than £2.

Dated at Wellington this 21st day of April 1961.

F. R. MACKEN, Commissioner of Inland Revenue.

The Standards Act 1941—Draft New Zealand Standard Specification No. D. 6641: Glass Milk Bottles of the Metal Foil Cap Type

PURSUANT to subsection (3) of section 8 of the Standards Act 1941, notice is hereby given that the above draft New Zealand standard specification is being circulated.

All persons who may be affected by this specification and who desire to comment thereon may, on application, obtain copies on loan from the New Zealand Standards Institute, 201 Lambton Quay, or P.O. Box 195, Wellington C. 1.

The closing date for the receipt of comment is 1 June 1961.

Dated at Wellington this 1st day of May 1961.

G. LAURENCE,
Acting Executive Officer, Standards Council.

(S.I. 114/2-30)

Declaring Land to be Subject to the Provisions of Part XXIV of the Maori Affairs Act 1953 (Pukenui Development Scheme)

PURSUANT to section 330 of the Maori Affairs Act 1953, the Board of Maori Affairs hereby declares that on and from the date of the publication of this notice in the *Gazette* the land described in the Schedule hereto shall be subject to the provisions of Part XXIV of the Maori Affairs Act 1953.

SCHEDULE

SOUTH AUCKLAND LAND DISTRICT

Land	Block and Survey District	Area	
		A.	R. P.
Pukenui C III, Otanake	307	1 14

Dated at Wellington this 21st day of April 1961.

For and on behalf of the Board of Maori Affairs—

E. A. MCKAY,

Assistant Secretary for Maori Affairs.

(M.A. 15/2/408; D.O. 25/27)

Declaring Land to be Subject to the Provisions of Part XXIV of the Maori Affairs Act 1953

PURSUANT to section 330 of the Maori Affairs Act 1953, the Board of Maori Affairs hereby declares that on and from the date of the publication of this notice in the *Gazette* the land described in the Schedule hereto shall be subject to the provisions of Part XXIV of the Maori Affairs Act 1953.

SCHEDULE

GISBORNE LAND DISTRICT

Land	Block and Survey District	Area	
		A.	R. P.
Allotment 113, Parish of Waioeka	VII and XI, Opotiki	50	0 0
Allotment 114, Parish of Waioeka	VII, XI, and XII, Opotiki	50	0 0
Allotments 115 and 116, Parish of Waioeka	XI and XII, Opotiki	100	0 0

Dated at Wellington this 28th day of April 1961.

For and on behalf of the Board of Maori Affairs—

E. A. MCKAY,

Assistant Secretary for Maori Affairs.

(M.A. 15/3/364; D.O. M.A. 1225)

Releasing Land from the Provisions of Part XXIV of the Maori Affairs Act 1953 (Mangonui Development Scheme)

PURSUANT to section 332 of the Maori Affairs Act 1953, the Board of Maori Affairs hereby declares that on the date of the publication of this notice in the *Gazette* the land described in the Schedule hereto shall cease to be subject to the provisions of Part XXIV of the Maori Affairs Act 1953, the said land being so subject by virtue of a notice dated 16 September 1930 and published in the *Gazette*, 25 September 1930, Volume III, page 2850.

SCHEDULE

NORTH AUCKLAND LAND DISTRICT

Land	Block and Survey District	Area	
		A.	R. P.
Turiapua A 2b 2A 1 V, Ahipara	0	1 0

Dated at Wellington this 21st day of April 1961.

For and on behalf of the Board of Maori Affairs—

E. A. MCKAY,

Assistant Secretary for Maori Affairs.

(M.A. 61/13, 61/13A; D.O. 11/37/440)

Releasing Land from the Provisions of Part XXIV of the Maori Affairs Act 1953 (Bay of Islands Development Scheme)

PURSUANT to section 332 of the Maori Affairs Act 1953, the Board of Maori Affairs hereby declares that on the date of the publication of this notice in the *Gazette* the land described in the Schedule hereto shall cease to be subject to the provisions of Part XXIV of the Maori Affairs Act 1953, the said land being so subject by virtue of a notice dated 12 June 1930 and published in the *Gazette*, 26 June 1930, Volume II, page 2054.