

*Industrial Conciliation and Arbitration Act 1954—Proposed
Cancellation of Registration of Industrial Union*

PURSUANT to section 86 of the Industrial Conciliation and Arbitration Act 1954, it is hereby notified that the registration of the Auckland Milk Roundsmen's Industrial Union of Workers, Registered No. 753, situated at 304 Pacific Buildings, Wellesley Street, Auckland, will, unless cause to the contrary is shown, be cancelled on the expiration of six weeks from the date of the publication of this notice in the *Gazette*.

Dated at Wellington this 19th day of April 1968.

H. G. DUNCAN,

Registrar of Industrial Unions, Department of Labour.

*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 gives notice as follows:

1. Returns of income for the year ended 31 March 1968 (or other approved balance date) are required from:

- (a) All companies, all partnerships, all persons in business (including farming) or in a profession, all persons in partnership, and all trustees, executors, and administrators, notwithstanding that by reason of a loss being incurred for the year or carried forward from a previous year, no taxation is payable.
- (b) Every person whose total income exceeded \$2,600.
- (c) Every person who derived interest and/or investment or building society dividends over \$60 in the aggregate and whose total income (after deducting \$60 of that interest and/or investment or building society dividends) exceeded \$208.
- (d) Every person who derived assessable income other than income from employment and whose total income exceeded \$208. (Except in the case of persons mentioned in (a) above, no return is required where—
 - (i) The total income did not exceed \$936 and consisted exclusively of income from employment together with Universal Superannuation, and/or company dividends, or
 - (ii) The total income did not exceed \$936 and consisted exclusively of Universal Superannuation and/or company dividends.)
- (e) Every person who paid provisional tax in respect of income for the year ended 31 March 1968.
- (f) Every person to whom section 104 of the Land and Income Tax Act 1954 applies. Section 104 relates to aggregate assessments of husbands and wives and in general terms now applies only where—
 - (i) Income is derived by one spouse under a transfer or settlement of income by the other spouse and the assets producing the income are retained by or can revert to the other spouse.
 - (ii) Income is diverted from one to the other by permitting the use of assets or by the performance of services.
- (g) Every person who received withholding payments. Note, however, that a return is not required where a person does not come within any of the classes referred to in (a) to (f) above inclusive and the only withholding payments received were—
 - (i) Juror's or witness's fees, and/or
 - (ii) Not in excess of \$24 in the aggregate and consisting of one or more of the following classes: Honoraria; fees for contributions to newspapers, journals, etc., or for radio or stage presentations; modelling or demonstrating goods or appliances; theatre, stage, concert, and radio performances; payments for election-day services.
- (h) Every unincorporated body which derived assessable income.
- (i) Every absentee who derived income from New Zealand.

2. Returns are required to be furnished by posting or delivering the same to the office 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 due on:

- (a) 7 June 1968 where income was derived from salary, wages, superannuation (not Universal), pensions, taxable allowance, etc., and—
 - (i) No other income whatsoever was derived, or
 - (ii) The other income derived consisted exclusively of not more than \$100 in total from dividends, net rents, interest (after \$60 exemption).
- (b) 7 August 1968 in all other cases or within two months of balance date, whichever is the latter. No action for failure to furnish a return due on 7 August 1968 will be taken if it is furnished by 7 September 1968.

The return to be used is IR 5 (green print) in the case of paragraph 3 (a) above. The IR 3 return or the IR 14 should be used in all other cases.

In addition to IR 3, farmers are to complete supplementary return IR 3F and persons in business or in a profession are to complete supplementary return IR 3B. Companies are to use IR 4 and estates and trusts IR 5A. Each form indicates the classes of taxpayers who are to use that form and, where applicable, the due dates for payment of provisional tax. Generally the first instalment of provisional tax must accompany the return when furnished and is due on 7 August 1968. It must be paid on or before 7 September 1968 in order to avoid the 10 percent additional tax for late payment. The second instalment is, in general, due on 7 February 1969 with a 10 percent additional tax if not paid by 7 March 1969. In some cases a third instalment is, in general, due on 7 May 1969 with a 10 percent additional tax if not paid by 7 June 1969. Taxpayers who are not required to furnish (and do not furnish) a final return by the expiration of one month after the due date for payment of the first instalment of provisional tax, are required to furnish an interim return IR 5B unless they have been otherwise advised. This return is to be furnished not later than one month after the due date for payment of the first instalment of provisional tax. Fuller details are given in the interim return form.

4. All return forms are available at district offices of the Inland Revenue Department, and forms other than interim return forms, are also available at post offices. Company returns are available at post offices in urban areas with a population of 5,000 or more not having an Inland Revenue District Office.

5. Any person or company failing to furnish a return within the prescribed time is liable to a fine not exceeding \$200 and not less than \$4.

6. Any person who is not required under paragraph 1 to furnish a return and who has derived income from employment may elect to furnish a return using IR 5 if he requires an adjustment:

- (a) Because he paid life insurance premiums.
- (b) Because he considers that tax deductions made from his income were excessive.
- (c) Because he was entitled to exemptions which were not included in his tax code during the year.

7. Any person furnishing a return of income who derived income taxed at time of payment should securely attach all tax deduction certificates (IR 12, IR 13, or IR 55) to the return form.

Dated at Wellington this 10th day of April 1968.

D. A. STEVENS, Commissioner of Inland Revenue.

*Boundaries of Borough of Masterton, County of Masterton,
and the Opaki, Wainuioru, and Te Whiti Ridings of the
County of Masterton; County of Wairarapa South and the
East Riding of County of Wairarapa South Defined*

PURSUANT to section 26 of the Municipal Corporations Act 1954, and section 16 of the Counties Act 1956, the Secretary for Internal Affairs hereby defines, as set out in the Schedule hereto, the boundaries of the Borough of Masterton, the County of Masterton, and the Opaki, Wainuioru, and Te Whiti Ridings of the County of Masterton; the County of Wairarapa South and the East Riding of the County of Wairarapa South; the previous boundaries having been altered by Orders in Council made on 4 March 1963, published in *Gazette*, 21 March 1963, No. 17, page 370; on 16 March 1963, published in *Gazette*, 24 March 1963, No. 24, page 554; on 10 February 1964, published in *Gazette*, 20 February 1964, No. 8, page 213; on 23 March 1964, published in *Gazette*, 2 April 1964, No. 19, page 561; on 21 October 1964, published in *Gazette*, 5 November 1964, No. 70, page 2012; on 12 May 1965, published in *Gazette*, 13 May 1965, No. 24, page 746; on 11 October 1967, published in *Gazette*, 12 October 1967, No. 64, page 1770; and on 1 November 1967, published in *Gazette*, 2 November 1967, No. 69, page 1887.

SCHEDULE

BOUNDARIES OF BOROUGH OF MASTERTON

ALL that area in the Wellington Land District bounded by a line commencing at the intersection of the south-eastern side of the Wellington-Napier Railway and the northern boundary of Lot 18, D.P. 22540, and proceeding generally easterly along that boundary, the abutment of Miro Street, the northern boundaries of Lots 3, 4, and 5, D.P. 23182, and part Lot 33, D.P. 22540, the southern, eastern, and again southern boundaries of Lot 1, D.P. 21577, and the production of the last-mentioned boundary to the eastern side of No. 2 State Highway (Opaki Street); thence northerly along that side to the northern side of Fifth Street; thence easterly along that side and a right line to the north-western corner of Lot 1, D.P. 5623; thence southerly along the eastern side of Manuka Street for distances of 168.1 links, 1280.6 links, and 451.9 links; thence easterly along right lines bearing 98° 17' distance 1602.3 links, and bearing 110° 52' distance 1390.5 links to a point on the south-eastern boundary of Lot 1, D.P. 5623, distance 337.5 links from the south-western corner of Lot 2, D.P. 11197; thence north-easterly to that corner and south-easterly along the south-western boundary of Lot 2, D.P. 11197, and its production to the south-eastern side of Gordon Street; thence