

*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 1970 (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 from employment exceeded \$2,600.
- (c) Every person who derived interest and/or investment or building society dividends over \$100 in the aggregate and whose total income (after deducting \$100 of that interest and/or investment or building society dividends) exceeded \$275.
- (d) Every person who derived assessable income other than income from employment and whose total income exceeded \$275. Except that no return is required where the total income did not exceed \$1,070 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 1970.
- (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 1970 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 \$200 in total from dividends, net rents, interest (after \$100 exemption).
- (b) 7 August 1970 in all other cases, or within 2 months of balance date; whichever is the latter. No action for failure to furnish a return due on 7 August 1970 will be taken if it is furnished by 7 September 1970.

The return to be used is IR 5 (green print) in the case of paragraph 3 (a) above. The IR 3 return 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 IF 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 1970. It must be paid on or before 7 September 1970 in order to avoid the 10 percent additional tax for late payment. The second instalment is, in general, due on 7 February 1971, with a 10 percent additional tax if not paid by 7 March 1971. In some cases a third instalment is, in general, due on 7 May 1971, with a 10 percent additional tax if not paid by 7 June 1971. Taxpayers who are not required to furnish (and do not furn-

ish) a final return by the expiration of 1 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 1 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.
- (d) Because he is entitled to deductions from income.

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 16th day of April 1970.

D. A. STEVENS, Commissioner of Inland Revenue.

*Notice of Intention to Vary Hours for Sale of Liquor at Licensed Premises—Porirua District Licensing Trust*

PURSUANT to subsection 10 of section 34B of the Licensing Trusts' Act 1949, as inserted by section 3 (1) of the Licensing Trusts' Amendment Act 1967, I, Eric Alderson Missen, Secretary for Justice, hereby give notice that the Porirua District Licensing Trust, at a meeting on 8 April 1970, passed the following resolution:

"That on any day other than on a day on which premises are required to be closed, the Pukerua Bay Bottle Store, situated in the Greenmeadows commercial site in Rawhiti Road, Pukerua Bay, will open at the hour of 9 a.m. and close at the hour of 8 p.m."

Dated at Wellington this 30th day of April 1970.

E. A. MISSEN, Secretary for Justice.

(J. 18/25/237(6))

*Setting Apart Maori Freehold Land as a Maori Reservation*

PURSUANT to section 439 of the Maori Affairs Act 1953, the Maori freehold land described in the Schedule hereto is hereby set apart as a Maori reservation for the purpose of a meeting place and burial ground for the members of the Ngati Tamaoho, Koheriki, and Ngaitai tribes and Maoris generally.

SCHEDULE

NORTH AUCKLAND LAND DISTRICT

ALL that piece of land situated in Block I, Drury Survey District, and described as follows:

A. R. P. Being  
3 0 0 Parish of Karaka Lot 64B.

Dated at Wellington this 28th day of April 1970.

K. LAURENCE,  
Deputy Secretary for Maori and Island Affairs.

(M. and I. A. 21/1/174)

*Setting Apart Maori Freehold Land as a Maori Reservation*

PURSUANT to section 439 of the Maori Affairs Act 1953, the land described in the Schedule hereto is hereby set apart as a Maori reservation for the purposes of a meeting place, marae, recreation ground, and burial ground for the common use and benefit of members of the Ngati Whaoa, Ngati Tahu, and Ngatiwhakaue tribes and the Maori people generally.