

- (e) Every person who paid provisional tax in respect of income for the year ended 31 March 1972.
- (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.
- (j) Trustees of superannuation funds.

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 1972 when income was derived from salary, wages, superannuation (not Universal), pensions, taxable allowances, 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 1972 in all other cases or within 2 months of balance date, whichever is the later. No action for failure to furnish a return due on 7 August 1972 will be taken if it is furnished by 7 September 1972.

The return to be used is IR 5 (green print) in the case of paragraph 3 (a) above, and the IR 3 (black print) in the case of 3 (b) above.

In addition to return 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. (The supplementary returns are not required if a copy of the annual accounts is furnished with the return.) Companies are to use IR 4, estates and trusts IR 5A, and superannuation funds IR 44. 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 1972. It must be paid on or before 7 September 1972 in order to avoid the 10 percent additional tax for late payment. The second instalment is, in general, due on 7 February 1973 with a 10 percent additional tax if not paid by 7 March 1973. In some cases a third instalment is, in general, due on 7 May 1973 with a 10 percent additional tax if not paid by 7 June 1973.

4. All return forms are available at district offices of the Inland Revenue Department, and 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 27th day of April 1972.

D. A. STEVENS, Commissioner of Inland Revenue.

No. 471

*Decision of the Indecent Publications Tribunal*

IN the matter of the Indecent Publications Act 1963, and in the matter of an application by the Comptroller of Customs for a decision in respect of the book *The Sexual Anatomy of Woman*, by W. Francis Benedict, M.D., published by Polybooks Ltd., London.

There was no appearance by the applicant. Mr P. J. Downey, solicitor, appeared on behalf of the publishers and made submissions.

DECISION OF THE TRIBUNAL

THIS "pictorial manual" is suspect and unconvincing. Most of the text is plain enough but the inclusion of, and treatment given to, such topics as female masturbation and sex aids, as well as the use made of photographs to illustrate points sufficiently made already in the text, do not square with the statement on the cover that the book is intended "for responsible, intelligent adults who have a medical interest in the intimate parts of woman". The separate section of full-colour photographs clearly caters for a prurient interest in the details they emphasise. Taken as a whole this book treats sex in a way that offends against the Act.

The Tribunal classifies this book as indecent.

R. S. V. SIMPSON, Chairman.

17 April 1972.

No. 472

*Decision of the Indecent Publications Tribunal*

IN the matter of the Indecent Publications Act 1963, and in the matter of an application by the Comptroller of Customs for a decision in respect of the book *Living is Loving* by Inge and Sten Hegeler, published by Neville Spearman, London.

There was no appearance by the applicant. Mr P. J. Downey, solicitor, appeared on behalf of the publishers and made submissions.

DECISION OF THE TRIBUNAL

THE Tribunal agrees with Mr Downey's submission that this book is closely comparable to *The XYZ of Love* by the same authors, which the Tribunal restricted in decision No. 286. It is, like that earlier book, explicit, sophisticated, and not suitable for younger readers.

The Tribunal classifies this book as indecent in the hands of persons under the age of 18 years.

R. S. V. SIMPSON, Chairman.

17 April 1972.

No. 473

*Decision of the Indecent Publications Tribunal*

IN the matter of the Indecent Publications Act 1963, and in the matter of an application by the Comptroller of Customs for a decision in respect of the book *Darling—You are a Devil* by Stano Kochan, published by Universal Tandem Publishing Co. Ltd., 1971, London.

There was no appearance of the applicant nor of the publisher's representatives in New Zealand. Accordingly no submissions were made.

DECISION OF THE TRIBUNAL

THIS "picture book for athletic lovers" offers a comic perspective on the acrobatics which have of late figured prominently in guides to sexual intercourse. It wittily mocks the solemnity with which some of these guides recommend positions requiring extraordinary dedication to the cause. Some will not be amused, but there is a place in this aspect of life for laughter that is open and direct, and this book cannot be said to aim at the sniggering, suggestive response which is associated with many, if not most, humorous treatment of sex in picture books.

The Tribunal classifies this book as not indecent.

R. S. V. SIMPSON, Chairman.

17 April 1972.