

- (e) 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 \$1,100 and consisted exclusively of dividends.
- (f) Every person who paid provisional tax in respect of income for the year ended 31 March 1973.
- (g) 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.
- (h) 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 (g) 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.
- (i) Every unincorporated body which derived assessable income.
- (j) Every absentee who derived income from New Zealand.
- (k) 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 1973 when income was derived from salary, wages, superannuation (including Universal Superannuation), 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 1973 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 1973 will be taken if it is furnished by 7 September 1973.

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 1973. It must be paid on or before 7 September 1973 in order to avoid the 10 percent additional tax for late payment. The second instalment is, in general, due on 7 February 1974 with a 10 percent additional tax if not paid by 7 March 1974. In some cases a third instalment is, in general, due on 7 May 1974 with a 10 percent additional tax if not paid by 7 June 1974.

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 10th day of May 1973.

T. M. HUNT,
Chief Deputy Commissioner of Inland Revenue.

Special Order Made by Christchurch City Council Dividing the City of Christchurch into Five Wards for the Purposes of Representation

PURSUANT to section 24 of the Municipal Corporations Act 1954, I hereby publish the following special order made by the Christchurch City Council.

Dated at Wellington this 16th day of May 1973.

P. J. O'DEA, Secretary for Local Government.

SPECIAL ORDER

RESOLVED:

"(a) In exercise of and pursuant to the powers conferred on it by section 23 of the Municipal Corporations Act 1954, and any amendments thereto, the Council of the City of Christchurch at this ordinary meeting thereof, notice of intention to consider the subject matter hereof having been given to all the members of the Council before the meeting in accordance with the rules of procedure of the Council hereby resolves by special order to be gazetted:

- i. (a) To create wards in the City of Christchurch which city is not now divided into wards;
- (b) To name such wards; and
- (c) To fix the number of councillors for the several wards.

ii. The wards so to be created shall be named as follows:

Avon Ward, East Ward, South Ward,
North Ward, and West Ward.

iii. The boundaries of such wards are as respectively described in the Schedule hereto.

iv. Exclusive of the Mayor, the Christchurch City Council comprising 19 members, the number of councillors for the several wards will by such order be fixed as follows:

	Councillors
Avon Ward	4
East Ward	4
South Ward	4
North Ward	4
West Ward	3

v. The Council, by the special order dividing the City of Christchurch into wards, declares that the division into wards shall be for purposes of representation only.

SCHEDULE

WEST WARD

ALL that area in the Canterbury Land District, City of Christchurch, bounded by a line commencing at a point on the northern boundary of the City of Christchurch, as described in *New Zealand Gazette*, 1968, p. 1258, in the middle of Cranford Street and proceeding south-easterly along the middle of that street to the middle of Innes Road; thence south-westerly along the middle of that road to the middle of Rutland Street; thence south-easterly along the middle of that street and its production to the middle of St. Albans Street; thence south-westerly along the middle of that street and its production to the middle of Papanui Road; thence south-easterly along the middle of that road and its production to the middle of Bealey Avenue; thence easterly along the middle of that avenue to the middle of Colombo Street; thence southerly along the middle of that street to the middle of the Avon River; thence south-westerly generally up the middle of that river to a point in line with the middle of Antigua Street; thence due south to the middle of Oxford Terrace; thence south-westerly along