

\*New Zealand Gazette, 10 October 1974, p. 2162

†New Zealand Gazette, 3 April 1975, p. 782

‡New Zealand Gazette, 10 April 1975, p. 831

§New Zealand Gazette, 4 December 1975, p. 2887

### 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 1976 (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, 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 income from employment, the whole or any part of which was not taxed at source.
  - (d) Every person who derived interest and/or investment or building society dividends and whose total income (after deducting interest exemptions) exceeded \$750.
  - (e) Every person who derived assessable income, other than income from employment, and whose total income exceeded \$750 except that no return is required where the total income did not exceed \$1,530 and consisted exclusively of dividends.
  - (f) Every person who paid provisional tax in respect of income for the year ended 31 March 1976.
  - (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 1976 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 the interest exemptions).
  - (b) 7 August 1976 in all other cases or within two months of balance date, whichever is the later. No action for failure to furnish a return due on 7 August 1976 will be taken if it is furnished by 7 September 1976.

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 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.

(4) Return forms and guides have been mailed to all taxpayers. Additional forms are available from Inland Revenue and post offices.

(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 employ-

ment may elect to furnish a return using IR 5 if an adjustment is required because of:

- (a) Life insurance premiums paid.
- (b) Additional rebates or exemptions which were not included in the tax code during the year.
- (c) The standard deduction from salary/wages of \$50 (reduced to 2 percent of salary/wages if below \$2,500).

(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) to the return form.

Dated at Wellington this 5th day of May 1976.

T. M. HUNT, Commissioner of Inland Revenue.

### Land in the Gisborne Land District Acquired as State Forest Land

NOTICE is hereby given that the land described in the Schedule hereto has been acquired under the Forests Act 1949 as State forest land.

#### SCHEDULE

GISBORNE LAND DISTRICT—ROTORUA CONSERVANCY—COOK COUNTY

Area ha	Being
26.3045	Puninga 7D1 Block situated in Block IV, Nuhaka North Survey District. All certificate of title 2D/1325, Gisborne Registry (M.L. 2298).
50.2821	Puninga 7C1 Block situated in Block VIII, Nuhaka North Survey District. All certificate of title 2D/1335, Gisborne Registry (M.L. 2298).
110.3071	Puninga 7B Block situated in Block VIII, Nuhaka North Survey District. All certificate of title 2D/1343, Gisborne Registry (M.L. 1938).
61.5172	Puninga 7A Block situated in Block VIII, Nuhaka North Survey District. All certificate of title 3A/630, Gisborne Registry (M.L. 1938).
480.3795	Puninga 6 Block situated in Blocks IV, VII, and VIII, Nuhaka North Survey District. Part certificate of title 2A/281, Gisborne Registry (M.L. 1660).
391.1632	Part Puninga 2 Block situated in Block VIII, Nuhaka North Survey District. Part certificate of title 2A/281, Gisborne Registry (M.L. 1138).
25.6975	Rahokapua 1B Block situated in Blocks VII and VIII, Nuhaka North Survey District. Part certificate of title 2A/281, Gisborne Registry (M.L. 284A).
215.7931	Part Puninga 1 Block situated in Blocks VII and VIII, Nuhaka North Survey District. All certificate of title 4A/205, Gisborne Registry (M.L. 1660).

Total Area: 1361.4442 hectares.

Subject to, as to the land firstly, secondly, thirdly, and fourthly described, and together with, as to the land firstly described, rights of way created by Partition Orders 1669, 1670, 1780, and 1884.

Subject to, as to the land sixthly, seventhly, and eighthly described, rights of way in gross reserved by transfer 115891.2.

Subject to, as to the land firstly, secondly, thirdly, and fourthly described, fencing covenant in transfer 57918.

As shown on plan N. 106/8 deposited in the Head Office of the New Zealand Forest Service at Wellington.

J. C. M. HOOD, for Director-General of Forests.

(F.S. 9/2/171, 6/2/106; L. and S. H.O. 10/102/21)

### INDUSTRIES DEVELOPMENT COMMISSION NOTICE No. 1976/3

INQUIRY CONCERNING PROTECTION FOR NEW ZEALAND INDUSTRY PRODUCING CERTAIN WOVEN POLYESTER AND WARP KNITTED CURTAIN AND DRESS NET FABRICS EX TARIFF HEADINGS 51.04, 56.07 AND 60.01

#### EXTENSION OF TERMS OF REFERENCE

IN accordance with a letter, dated 11 May 1976, from the Minister of Trade and Industry the terms of reference for the above-mentioned inquiry have been extended as follows:

"When making its inquiry and report the Commission may take evidence in respect of and otherwise have regard to any other material or product it considers relevant to the inquiry under reference."