

context requires a different construction) to use and occupy a part of the foreshore and bed of the sea at Rotorua Island in the Firth of Thames, as shown on plan marked M.D. 8749, and deposited in the office of the Ministry of Transport at Auckland, for the purpose of maintaining thereon a wharf as shown on the said plan, such licence to be held and enjoyed by the licensee upon and subject to the terms and conditions set forth in the Schedule hereto.

**SCHEDULE  
CONDITIONS**

(1) This licence is subject to the Foreshore Licence Regulations 1960, and the provisions of those regulations shall, so far as applicable, apply hereto.

(2) The term of the licence shall be 14 years from the 1st day of August 1976.

(3) The premium payable by the licensee shall be fifteen dollars (\$15), and the annual sum so payable by the licensee shall be ten cents (10c), payable on demand, provided always that the Minister may review the annual sum payable at the end of the first year or any subsequent year of the said term.

Dated at Wellington this 12th day of May 1977.

O. J. CONWAY, for Secretary for Transport.

(M.O.T. H.O. 54/34/1, N.R. 54/1/4)

*Notice of Approval of Bylaws*

PURSUANT to sections 8A and 165 of the Harbours Act 1950, I, Owen John Conway, of the Ministry of Transport, in exercise of powers delegated by the Minister of Transport, hereby approve the Amendment No. 1/76 of the Porirua Harbour Bylaws 1971\* of the Porirua City Council and the Hutt County Council, acting jointly, and made by special order and passed and adopted at special meetings of the said Councils on 15 December 1976, and 20 December 1976, respectively.

Dated at Wellington this 11th day of May 1977.

O. J. CONWAY, for Secretary for Transport.

\**New Zealand Gazette*, 7 October 1971, p. 2066

(M.O.T. H.O. 43/56/3 Vol. 2)

*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 1977 (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 \$775.
- (e) Every person who derived assessable income other than income from employment and whose total income exceeded \$775 except that no return is required where the total income did not exceed \$1,560 and consisted exclusively of dividends.
- (f) Every person who paid provisional tax in respect of income for the year ended 31 March 1977.
- (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 1977 in any case where income was derived from salary, wages, superannuation (including Universal/National 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 1977 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 1977 will be taken if it is furnished by 7 September 1977.

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 employment 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% 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 10th day of May 1977.

T. M. HUNT, Commissioner of Inland Revenue.

*Industrial Relations Act 1973—Cancellation of Registration of Industrial Union*

PURSUANT to section 195 of the Industrial Relations Act 1973, it is hereby notified that the registration of the Auckland Gas Company's Technical and Salaried Staff Industrial Union of Workers, Registered No. 2256, situated at 27 Edinburgh Street, Newton, Auckland 1, is hereby cancelled as from the date of the publication of this notice in the *New Zealand Gazette*.

Dated at Wellington this 11th day of May 1977.

R. A. QUAY, Registrar of Industrial Unions.

Department of Labour.

(Lab. I.C. 139)

*Industrial Relations Act 1973—Cancellation of Registration of Industrial Union*

PURSUANT to section 193 of the Industrial Relations Act 1973, it is hereby notified that the registration of the Wellington Coal Merchants' and Dealers' Industrial Union of Employers, Registered No. 1582, 95-99 Molesworth Street, Wellington, situated at Sixth Floor, Federation House, is hereby cancelled as from the date of the publication of this notice in the *New Zealand Gazette*.

Dated at Wellington this 11th day of May 1977.

R. A. QUAY, Registrar of Industrial Unions.

Department of Labour.

(Lab. I.C. 139)