

Area  
m<sup>2</sup> Being

2023 Kaipakopako 2D, as created by Partition Order of the Maori Land Court dated 17 November 1915, being the Te Puke Urupa.  
Dated at Wellington this 8th day of May 1978.  
E. W. WILLIAMS, Deputy Secretary for Maori Affairs.  
(M.A. H.O. 21/1/413; D.O. 2/439)

#### Setting Apart 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 as a site of ancient burial ground of emotional, spiritual, and historical significance for the common use and benefit of Ngati Tumatawera and Ngati Apumoana.

#### SCHEDULE

##### SOUTH AUCKLAND LAND DISTRICT

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

Area  
m<sup>2</sup> Being

2023 Parts Section 9, Block X, Tarawera Survey District, being parts of the land described in certificate of title, 11A/605 (South Auckland Registry).  
Dated at Wellington this 8th day of May 1978.  
E. W. WILLIAMS, Deputy Secretary for Maori Affairs.  
(M.A. H.O. 21/1/414; D.O. Rotorua Appln. 21860)

#### Maori Land Development Notice

PURSUANT to section 332 of the Maori Affairs Act 1953, the Maori Land Board hereby gives notice as follows.

#### NOTICE

1. This notice may be cited as Maori Land Development Notice Wanganui 1978, No. 3.
2. The notice referred to in the First Schedule hereto is hereby revoked.
3. The land described in the Second Schedule hereto is hereby released from Part XXIV of the Maori Affairs Act 1953.

#### FIRST SCHEDULE

Date of Notice	Reference	Registration No.
15 November 1954	<i>Gazette</i> , No. 69, 18 November 1954, p. 1821.	Nil

#### SECOND SCHEDULE

##### TARANAKI LAND DISTRICT

ALL that piece of land described as follows:

Area  
ha Being

24.19463 Ruakere 3D, situated in Block IV, Cape Survey District. All certificate of title, Volume 164, folio 24.  
Dated at Wellington this 3rd day of May 1978.  
For and on behalf of the Maori Land Board:  
E. W. WILLIAMS, Deputy Secretary for Maori Affairs.  
(M.A. H.O. 15/5/129, 65/20; D.O. 6/293)

#### Notice to make Returns of Income Under Income Tax Act 1976

PURSUANT to the Income Tax Act 1976 the Commissioner of Inland Revenue gives notice as follows:

1. Returns of income for the year ended 31 March 1978 (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, except that no return is required where the only income derived was from National Superannuation.
- (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 1978.
- (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 incorporated 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 1978 in any case where income was derived from salary, wages, superannuation (including 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 1978 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 1978 will be taken if it is furnished by 7 September 1978.

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 \$500.

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), or deductible employment related expenses.

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 9th day of May 1978.

R. P. KELLAWAY,  
Chief Deputy Commissioner of Inland Revenue.