

The scene which probably caused the censor most problems was the final scene in the film. This was the "chicken game" which involved the racing of two cars towards a cliff edge. One of the cars went over. After the initial feeling of horror that one of the contestants had gone over with the car he was subsequently seen to be strolling back to the jump off point having rolled out of the door of the car prior to its going over the cliff. This type of activity is highly dangerous and has previously caused concern in the film *Rebel Without a Cause*. However that film of course was shown in this country a decade ago and some of the members of the board could remember it subsequently having been shown on television to an unrestricted audience. In *Rebel Without a Cause* the chicken scene was performed against the background of a serious challenge between two youths and one of the participants was killed. In this film the scene occurred at the end of the film when all of the audience realised that the film was little more than a spoof. In addition the attitude of the majority of the students in the film was that such an activity was "old hat". The two protagonists were displayed as fairly infantile and the board was unanimous and conclusively of the opinion that the scene itself was not likely to be injurious to the public good in that it would not be likely to cause imitation amongst audiences likely to be seeing the film in New Zealand.

In considering (b) (i.e. section 26 2 (d)), the only matter which could possibly have caused concern in the board's view was the way in which those in authority were to some degree denigrated. However after considering this aspect of the matter it was not considered that the teachers in particular were unduly put down. If anything the approach taken by the pupils in the television programme *Welcome Back Kotter* can be considered more objectionable and it was certainly unlikely to promote such behaviour in the restricted audiences likely to see the film.

In considering the dominant effect of the film as a whole and its likely effect on those of the age of 16 years and above there was nothing which the board considered was likely to be injurious to the public good when applying the statutory tests laid down.

A. B. BEATSON,
Chairman of the Films Censorship Board of Review.

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 1979 (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 \$462.
 - (e) Every person who derived assessable income other than income from employment, and whose total income exceeded \$462, except that no return is required where the total income did not exceed \$1,149 and consisted exclusively of dividends.
 - (f) Every person who paid provisional tax in respect of income for the year ended 31 March 1979.
 - (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 and 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 1979 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 \$500 in total from dividends, net rents, interest (after the interest exemptions).
 - (b) 7 August 1979 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 1979 will be taken if it is furnished by 7 September 1979.

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 \$52 (reduced to 2 percent of salary/wages if below \$2,600), 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 1st day of May 1979.

T. M. HUNT, Commissioner of Inland Revenue.

Customs Notice—Exchange Rates

NOTICE is hereby given, pursuant to the Customs Act 1966, that the following exchange rates to the New Zealand dollar relate to imported goods shipped from the country of export on and after 1 May 1979:

Australia	.....	0.92	Dollar
Austria	.....	14.31	Schilling
Bangladesh	.....	15.61	Taka
Belgium	.....	30.92	B. Franc
Brazil	.....	23.99	Cruzeiro
Burma	.....	7.10	Kyat
Canada	.....	1.19	Dollar
China	.....	1.67	Renminbi or Yuan
Denmark	.....	5.45	Krone
Egypt	.....	0.40	E. Pound
Fiji	.....	0.87	F. Dollar
Finland	.....	4.14	Markka
France	.....	4.48	Franc
French Polynesia	.....	81.45	FP Franc
Greece	.....	37.38	Drachma
Hong Kong	.....	5.36	H.K. Dollar
India	.....	8.57	Rupee
Israel	.....	23.09	I. Pound
Italy	.....	877.22	Lira
Jamaica	.....	1.82	J. Dollar
Japan	.....	226.66	Yen
Malaysia	.....	2.28	M. Dollar (Ringgit)
Mexico	.....	24.18	Peso