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Dated this 15th day of May 1980.

K. W. PIDDINGTON,
Commissioner for the Environment.

North Island Raspberry Marketing Committee Elections
(Notice No. 2375, Ag. 12/3/17)

PURSUANT to the Second Schedule of the Raspberry Marketing Regulations 1979, notice is hereby given that the roll of those persons qualified to vote for the election of four producers' representatives to the North Island Raspberry Marketing Committee, will be open for inspection during ordinary office hours at the following places, viz:

Ministry of Agriculture and Fisheries—Head Office, Wellington, Auckland, Hamilton, Te Kuiti, Tauranga, Whakatane, Te Awamutu, Matamata, Hastings, Masterton, New Plymouth, Hawera, Stratford, Palmerston North, and Levin.

Also at the following Post Offices, viz,

Kumeu, Kati Kati, Cambridge, Taupiri, Te Aroha, Te Puke, Ohaupo, Kawerau, Napier, Pahiatua, Martinborough, Greytown, Bulls, Otaki, and Ohau.

The roll will be available for public inspection for a period of 7 days, from 22 May 1980.

Nomination forms may be obtained on application to any of the above offices, or from the Returning Officer, Ministry of Agriculture and Fisheries, Palmerston North, and close not later than noon on the 9th day of July 1980.

Dated at Palmerston North this 7th day of May 1980.

J. ROCKLIFFE, Returning Officer.

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 1980 (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, exceeding \$200.
- (e) Every person who derived assessable income other than income from employment, except that no return is required where the total income did not exceed \$200 and consisted exclusively of interest and dividends.
- (f) Every person who paid provisional tax in respect of income for the year ended 31 March 1980.
- (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 1980 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 and dividend exemption).

(b) 7 August 1980 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 1980 will be taken if it is furnished by 7 September 1980.

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) 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 12D, IR 12DP, IR 12DN, IR 13) to the return form.

Dated at Wellington this 13th day of May 1980.

R. T. PHILLIPS, Commissioner of Inland Revenue.

Land in the Southland 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

OTAGO LAND DISTRICT—SOUTHLAND CONSERVANCY—BRUCE COUNTY

FIRSTLY, Lot 1, D.P. 12318, being Sections 8, 15, 2 of 19, 20, 22, and Part Sections 6, 7, 12, 13, 14, 16, 18, 1 of 19, and 21, Block II, Akatore Survey District: Area, 495.7399 hectares, more or less. All certificate of title, Volume 50, folio 365.

As shown on plan H45/7, deposited in the Head Office of the New Zealand Forest Service at Wellington.

Secondly, Sections 10, 11, 12, 14, 15, 16 and 23, Block VIII, Akatore Survey District: Area, 245.6921 hectares, more or less. All certificate of title, Volume 5D, folio 364. (S.O. Plan 114).

As shown on plan H45/5, deposited in the Head Office of the New Zealand Forest Service at Wellington.

Thirdly, Closed Road, Block VIII, Tokomairiro Survey District: Area, 1.1281 hectares, more or less. All certificate of title, Volume 128, folio 256. (S.O. Plan 9844).