

A copy of the decision and appended scale of charges is available for inspection or purchase from the Commission, Sixth Floor, Chase-NBA House, 163 The Terrace, Wellington, P.O. Box 10-273, Wellington.

D. J. KERR, Executive Officer.

Nortaf Community Arts Council

PURSUANT to section 32 (i) of the Queen Elizabeth II Arts Council of New Zealand Act 1974, with reference to the notice in the *New Zealand Gazette*, 17 March 1977, No. 31, p. 646, on the recommendation of the Northern Regional Arts Council and on the application of the Nortaf Community Arts Council, The Queen Elizabeth II Arts Council hereby designates the change of name of the Nortaf Community Arts Council to the Whangarei Community Arts Council.

Dated at Wellington this 16th day of April 1981.

The Seal of the Queen Elizabeth II Arts Council of New Zealand affixed in the presence of:

JOAN G. E. KERR,
DAVID GASCOIGNE,

Witness:

MICHAEL VOLKERLING.

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 1981 (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 \$11,500.
 - (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 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 1981.
 - (g) Every person who received withholding payments. Note, however, that a return is not required where a person receives not more than \$4,900 from withholding payments or withholding payments and income from employment not exceeding \$4,900 in aggregate.
 - (h) Every incorporated body which derived assessable income.
 - (i) Every absentee who derived income from New Zealand.
- (2) Returns may 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 1981 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 1981 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 1981 will be taken if it is furnished by 7 September 1981.

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 1st day of May 1981.

R. T. PHILLIPS, Commissioner of Inland Revenue.

Notice of Intention to Vary Hours of Sale of Liquor at Licensed Premises—Hurunui Licensing Committee

PURSUANT to section 221A of the Sale of Liquor Act 1962, as amended by section 22 (14) of the Sale of Liquor Amendment Act 1976, I, John Fraser Robertson, Secretary for Justice, hereby give notice that the Hurunui Licensing Committee, on 29 April 1981, made an order authorising variations of the usual hours of trading for the licensed premises listed in the Schedule below.

To the intent that on days other than those on which licensed premises are required to be closed for the sale of liquor to the general public the hours for the opening and closing of the said premises shall be as follows:

- (a) On any Monday, Tuesday, Wednesday, and Thursday (not being Christmas Eve or New Year's Eve—Opening at 11 o'clock in the morning and closing at 10 o'clock in the evening.
- (b) On any Friday, Saturday, and Christmas Eve—Opening at 11 o'clock in the morning and closing at 11 o'clock in the evening.
- (c) On every New Year's Eve—Opening at 11 o'clock in the morning and closing at 00.30 o'clock in the morning of New Year's Day.

SCHEDULE

Waiau Hotel
Hurunui Hotel

Dated at Wellington this 4th day of May 1981.

J. F. ROBERTSON, Secretary for Justice.

(Adm. 2/72/5)

Setting Apart Maori Freehold Land as a Maori Reservation

PURSUANT to section 439 of the Maori Affairs Act 1953, the Maori freehold land described in the Schedule hereto is hereby set apart as a Maori Reservation for the purpose of a marae, and meeting place for the common use, and benefit of the Te Rarawa tribe of Hokianga.

SCHEDULE

NORTH AUCKLAND LAND DISTRICT

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

Area

Being

4047 Orongotea B2B as created by a partition order of the Maori Land Court, dated 2 December 1914.

Dated at Wellington this 28th day of April 1981.

B. S. ROBINSON, Deputy Secretary for Maori Affairs.