

## DECISION

THIS single copy was privately imported and seized at Hamilton in February 1982. Forfeiture has been disputed by the importer so that the magazine is referred to the Tribunal for classification. The Tribunal has had to consider the April issue of the same magazine.

The March issue does not greatly differ from its April counterpart. There is very little text of a serious nature, the bulk being sexually orientated. The photographs are in the main nude females in contrived positions exposing genitalia. It was the submission for the Comptroller that the predominant characteristic of the magazine was the crude appeal to prurience with little in the way of redeeming features.

In lengthy submissions Mr Hall said that the magazine had been sent to him by a friend in the United States. He had looked at the dictionary for the meaning of indecency, but it should be pointed out to him that this word is specially defined by the Act as including—

"Describing, depicting, expressing or otherwise dealing with matters of sex, horror, crime, cruelty or violence in a manner that is injurious to the public good."

He likened *Hustler* to *Playboy* and *Penthouse* but it must be pointed out that a very large portion of those publications are unobjectionable by any standard, whereas there is very little of a similar content in *Hustler*. Mr Hall commented on the freedom he experienced in the United States to view and purchase such material and said that he was not an importer. It must be pointed out that it is this Tribunal's function to determine whether or not a particular publication is indecent in accordance with the provisions of the Indecent Publications Act. It cannot be denied that Mr Hall did not import this publication but for the purposes of an exercise under the Act he must be deemed to be the importer. As indicated, the April issue of *Hustler* has received consideration in Decision No. 1032 and for the reasons given in that decision the March issue is likewise held to be indecent.

W. M. WILLIS, District Judge, Chairman.

*Determination of the Comptroller of Customs Pursuant to Section 21 (2) (c) of the Sales Tax Act 1974 (as amended by section 11 of the Customs Acts Amendment Act 1982)*

PURSUANT to section 21 (2) (c) of the Sales Tax Act 1974 (as amended by section 22 of the Customs Acts Amendment Act 1982), I, Patrick John McKone, Comptroller of Customs, hereby determine that for the purposes of section 21 (1) (a) of the Sales Tax Act 1974 (as so amended) that the percentage applicable to the goods specified in the Schedule hereto shall be "12 percent" and not "15 percent" as specified by that subsection.

## Cigars

Nothing contained in this notice shall limit the application of any other section of Part IV of the Sales Tax Act 1974.

P. J. McKONE, Comptroller of Customs.

*Determination of the Comptroller of Customs Section 21, Sales Tax Act*

I, Patrick John McKone, hereby give notice that, for the purposes of section 21 of the Sales Tax Act 1974, I have determined that the sale value of the goods enumerated below shall be in accordance with section 21 (2) (d) of the Sales Tax Act 1974.

## Goods

37. Spinning wheels and looms.
38. Knives and cutting blades for machines or for mechanical appliances, saws (non-mechanical) and blades for machine saws.

The determination of the Comptroller of Customs, section 21, Sales Tax Act 1974, gazetted on page 3127 on 23 September 1982 is hereby consequentially amended by omitting the words:

30. Spinning wheels.

Nothing contained in this notice shall limit the application of any other section of Part IV of the Sales Tax Act 1974.

P. J. McKONE, Comptroller of Customs.

*Private Schools Conditional Integration Act 1975*

PURSUANT to section 10 of the Private Schools Conditional Integration Act 1975, notice is given that a supplementary integration agreement has been signed between the Minister of Education and the proprietor of the following school:

St. Matthew's School,  
Wise Street,  
Wainuiomata.

The said supplementary integration agreement came into effect on 29 September 1982. Copies of the supplementary integration agreement are available for inspection without charge by any member of the public at the Department of Education, Head Office, Government Buildings, Lambton Quay, Wellington and at regional offices.

Dated at Wellington this 5th day of October 1982.

J. S. JOLLIFF, for Director-General of Education.

*Private Schools Conditional Integration Act 1975*

PURSUANT to section 10 of the Private Schools Conditional Integration Act 1975, notice is given that a supplementary integration agreement has been signed between the Minister of Education and the proprietor of the following school:

Sacred Heart School,  
Walsh Street,  
Rcefton.

The said supplementary integration agreement came into effect on 29 September 1982.

Copies of the supplementary integration agreement are available for inspection without charge by any member of the public at the Department of Education, Head Office, Government Buildings, Lambton Quay, Wellington, and at regional offices.

Dated at Wellington this 5th day of October 1982.

J. S. JOLLIFF, for Director-General of Education.

*Defining the Persons for Whose Use and Benefit a Maori Reservation was Set Apart*

NOTICE is hereby given that the Maori reservation set apart pursuant to section 439 of the Maori Affairs Act 1953 by Order in Council dated 6 May 1964 and published in the *New Zealand Gazette* on 14 May 1964, No. 29, page 804 for the purpose of a marae and meeting house reserve was created for the common use and benefit of the Ngati Amaru and Ngati Pou sub-tribes of Waikato.

## SCHEDULE

## SOUTH AUCKLAND LAND DISTRICT

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

Area  
m<sup>2</sup>

Being

6819 Parish of Onewhero, Lot 99A2C1A, as created by partition order of the Maori Land Court dated 7 March 1941.

Dated at Wellington this 5th day of October 1982.

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

(M.A. H.O. 21/3/486; D.O. W510).

*Reservation of Land*

PURSUANT to the Land Act 1948, and to a delegation from the Minister of Lands, the Assistant Director of Land Administration of the Department of Lands and Survey hereby sets apart the land, described in the Schedule hereto, as a reserve for scenic purposes.

## SCHEDULE

## SOUTH AUCKLAND LAND DISTRICT—TAUPO COUNTY

49.6270 hectares, more or less, being Section 15, Block III, Tatua Survey District, and Section 3, Block VII, Tatua Survey District. Part *New Zealand Gazette*, 1894, page 209. S.O. Plan 52034.

Dated at Wellington this 17th day of September 1982.

W. J. BISHOP,  
Assistant Director of Land Administration,  
Department of Lands and Survey.

(L. and S. H.O. Res. 3/3/233; D.O. 13/321)