

*Post Office Bonus Bonds—Weekly Prize Draw No. 4, April 1984*

PURSUANT to the Post Office Act 1959, notice is hereby given that the result of the weekly Prize Draw No. 4 for 28 April is as follows:

One prize of \$25,000:	2785 483481
Twelve prizes of \$5,000:	065 614440, 072 088335, 360 280936, 1094 227720, 1190 889768, 1496 510178, 1497 407277, 1689 042579, 3982 016658, 4382 874319, 4881 984775, 6487 920370.

R. L. G. TALBOT, Postmaster-General.

*Accident Compensation Corporation—List of Agents*

THE following are agents of the Accident Compensation Corporation for the purposes of the Accident Compensation Act 1982.

The Inland Revenue Department.  
The Post Office.  
The State Insurance General Manager.  
P & I Services Limited.  
The Public Trustee.

Dated at Wellington this 19th day of April 1984.

J. L. FAHY,  
Managing Director, Accident Compensation Corporation.

This list of agents is published pursuant to section 17 (3) of the Accident Compensation Act 1982.

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*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 1984 (or other approved balance date) are required from:

- All companies, all partnerships, all persons in business (including farming) or in a profession, all persons in partnership, all trustees, executors and administrators, not withstanding that by reason of a loss being incurred for the year or carried forward from a previous year, no taxation is payable.
- Every person whose total income from employment exceeded \$11,500.
- Every person whose total income from employment was less than \$11,500 but has either operated a special tax code or an incorrect tax code during the year.
- Every person who derived income from employment, the whole or any part of which was not taxed at source.
- Every person who derived interest and/or dividends, exceeding \$200.
- 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.
- Every person who paid provisional tax in respect of income for the year ended 31 March 1984.
- Every person who received withholding payments.
- Every person who was entitled to the family rebate and, where applicable, the spouse or any other person comprising the family within the meaning of section 53c of the Income Tax Act 1976.
- Every person who derived any income as a shearer.
- Every incorporated and unincorporated body which derived assessable income.

(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 1984 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 \$1,000 in total from dividends, net rents, interest (after the interest and dividend exemption).

(b) 7 August 1983 in all other cases or within 2 months of balance date, whichever is the later.

In cases coming within (3) (a) above the return to be used is the IR 5 (green print).

In cases coming within (3) (b) above:

- IR 3 Individuals
- IR 4 Companies
- IR 6 Estates and Trusts
- IR 7 Partnerships

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, unless, in either case, a copy of the annual accounts including the details required to be shown on forms IR 3F or IR 3B are furnished with the return.

(4) Any person requiring a return form can obtain one from any Inland Revenue office.

(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 had derived income from employment may elect to furnish a return using IR 5 if an adjustment is required because of:

- Life insurance premiums paid.
- Additional rebates or exemptions which were not included in the tax code during the year.
- Deductible employment related expenses.

Dated at Wellington this 18th day of April 1984.

J. SIMCOCK, Commissioner of Inland Revenue.

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Decision No. 13/84.  
Reference No. IND 26/83, 27/83

*Before the Indecent Publications Tribunal*

IN the matter of the Indecent Publications Act 1963, and in the matter of an application by the COMPTROLLER OF CUSTOMS in respect of the following publications:

*Penthouse* Vol. 14, No. 10

*Penthouse* Vol. 14, Nos 11 & 12; Both published by Penthouse International U.S.A.

*Chairman:* Judge W. M. Willis.

*Mesdames:* H. B. Dick, L. P. Nikera.

*Messrs:* J. V. B. McLinden, I. W. Malcolm.

*Hearing:* Tuesday, 29 November 1983.

*Appearances:* C. Hillman for Comptroller of Customs, G. Robertson for Penthouse International.

## DECISION

THE Tribunal is called upon to consider Penthouse International and on this occasion our attention is directed to the issues of June, July and August 1983. Mr D. F. Hall of Gisborne disputed forfeiture of the June issue; Mr D. W. Devine of Invercargill disputed forfeiture of the July and August issues; Mr H. Pleace of Dunedin disputed forfeiture of the July and August issues; Mr L. C. Timberlake of Auckland disputed forfeiture of the July issue. Penthouse International, the publishers of the magazine were represented by Mr Robertson of the English Bar. No submissions were made by Mr Hall and Mr Devine while Mr Pleace wrote a letter suggesting that as he imported the magazine for his own use the magazines seized should be restored to him to enable his subscription to be continued unhindered.

Mr Robertson's submissions were directed to having an age restriction placed on the publication with the restoration of restriction order under section 15A.

Mr Timberlake in his submissions condemned censorship and wanted the publication classified as not indecent.

We deal with Mr Robertson's submissions later in the decision.

No publication has received more consideration by this Tribunal than *Penthouse*. Apart for earlier hearings some issues of each year have been drawn to our attention since 1979. In April 1982 we had issues of September, October and November 1981. In December