

3. All persons in charge of a vessel shall adhere to and keep the provisions of all Acts and regulations not specifically exempt by this notice.

4. Suitable notices as approved by the Regional Controller of Administration, Ministry of Transport, Wellington, shall be erected at the sites deemed necessary by the Regional Controller Administration.

Dated at Wellington this 12th day of July 1985.

B. A. RANGER,

Senior Executive Officer (Harcours and Foreshores).

*Water Recreation Regulations 1979/30

(M.O.T. 43/178/10)

10

Notice to Make Returns of Income Under the 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 1985 (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 whose total income from employment was \$11,500 or less but has operated either a special tax code or an incorrect tax code during the tax year.
- (d) Every person who derived income from employment, the whole or any part of which was not taxed at source.
- (e) Every person who derived interest and/or dividends, exceeding \$200.
- (f) 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.
- (g) Every person who paid provisional tax in respect of income for the year ended 31 March 1985.
- (h) Every person who received withholding payments.
- (i) 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.
- (j) Every person who derived any income as a shearer.
- (k) Every incorporated and unincorporated body which derived assessable income.

(2) Returns may be furnished by posting or delivering them 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 were due on 7 June 1985 in all cases where income was derived from salary, wages, superannuation (including National Superannuation), pensions, taxable allowances etc. and,

- (a) No other income whatsoever was derived, or
- (b) 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).

(4) Returns will be due on 7 August 1985 in all other cases or within 2 months of balance date, whichever is the later.

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

In cases coming within (4) above the returns to be used are:

- IR 3 (black print) for Individuals*
- IR 4 (blue print) for Companies
- IR 6 (red print) for Estates and Trusts*
- IR 7 (brown print) for Partnerships*

*In addition:

Supplementary return IR 3B is required for business income, and

Supplementary return IR 3F is required for farming income, unless the copy of the annual accounts supplied with the return includes the details required to be shown in the supplementary return.

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

(6) Any person or company failing to furnish a return within the prescribed time is liable to a fine not exceeding \$500.

(7) 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. A tax refund may arise, if for example,

- (a) Life insurance premiums were paid, and/or
- (b) Additional rebates or exemptions were not included in the tax code during the year, and/or
- (c) Deductible employment related expenses were incurred, and/or
- (d) Employment was only for part of the year.

Dated at Wellington this 16th day of July 1985.

D. HENRY, Deputy Commissioner in the absence of
J. SIMCOCK, Commissioner of Inland Revenue.

20

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

PURSUANT to sections 221A and 221B of the Sale of Liquor Act 1962, as amended by section 22(14) of the Sale of Liquor Amendment Act 1976, I, Stanley James Callahan, Secretary for Justice, hereby give notice that the Taranaki Licensing Committee on 20 June 1985 made an order authorising variations of the usual hours of trading for the licensed premises known as the Alton Tavern.

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 Day)—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 (not being Christmas Day or Good Friday)—Opening at 11 o'clock in the morning and closing at 11 o'clock in the evening.
- (c) On any New Year's Eve—Opening at 11 o'clock in the morning and closing at 00.30 o'clock on the morning of the New Year's Day.

Dated at Wellington this 5th day of July 1985.

S. J. CALLAHAN, Secretary for Justice.

(Adm. 2-72-5)

5

Notice of Intention to Vary Hours of Sale of Liquor at Chartered Club—Bay of Plenty Licensing Committee

PURSUANT to sections 221A and 221B of the Sale of Liquor Act 1962, as amended by section 22(14) of the Sale of Liquor Amendment Act 1976, I, Stanley James Callahan, Secretary for Justice, hereby give notice that the Bay of Plenty Licensing Committee on 21 June 1985 made an order authorising variations of the usual hours of trading for the chartered club known as the Mamaku Services and Citizens Community Club (Inc).

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

- (a) On any Friday, Saturday and Christmas Eve—Opening at 11 o'clock in the morning and closing at 11 o'clock in the evening.
- (b) On any New Year's Eve—Opening at 11 o'clock in the morning and closing at 00.30 o'clock in the morning of the New Year's Day.
- (c) On any Thursday (prior to any Good Friday in any year)—Opening at 11 o'clock in the morning and closing at 11 o'clock in the evening.

Dated at Wellington this 5th day of July 1985.

S. J. CALLAHAN, Secretary for Justice.

(Adm. 2-72-5)

5

Notice of Intention to Vary Hours of Sale of Liquor at Licensed Premises—Canterbury 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, Stanley James Callahan, Secretary for Justice, hereby give