## THE NEW ZEALAND GAZETTE

## NOTES TO THE ACCOUNTS

S(000)	1. Income Tax												
Company	Details of income tax	are as fo	llows:									1985	1984
Fringe benefit tax   3.33,461   2.764,25   Miscellaneous   3.39,87,75   2.764,25   Miscellaneous   3.29,265   22.88											\$(000)	\$(000)	\$(000)
Fringe benefit tax   3.33,461   2.764,25   Miscellaneous   3.39,87,75   2.764,25   Miscellaneous   3.29,265   22.88	Company											354.151	191,683
Individuals   3,598,775   2,764,21													.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Income tax is net of refunds.   Refunds to exporters in terms of the Income Tax Act 1976 were \$93,279,182 for the six months ended 30 September 1985 and \$60,907,573 for the corresponding period in 1984.	Individuals												2,764,293
Income tax is net of refunds.	Miscellaneous											29,265	22,879
Refunds to exporters in terms of the Income Tax Act 1976 were \$93,279,182 for the six months ended 30 September 1985 and \$60,907,573 for the corresponding period in 1984.  2. Other Direct Taxation  Details of other direct taxation are as follows:  Estate and gift duty		- C C	<b>1</b> _									\$4,015,652	\$2,978,855
Details of other direct taxation are as follows:   Estate and gift duty	Refunds to export	ers in ter	ms of th	e Income 07,573 f	Tax Act	1976 wer rrespond	re <b>\$93,27</b> 9 ing period	<b>9,182</b> for d in 1984	the six m	onths			
Land tax 635 3.  Property speculation tax 2  3. Other Indirect Taxation  Details of other indirect taxation are as follows:  Domestic air travel tax  Duties payable by racing clubs 30,854 28,6 Energy resources levy 310,854 28,6 Energy resources levy 413 7,091 28,1 Film hire tax 413 8  less refunds 3,174  International departure tax 9,111 9,8 Motor spirits tax 98,618 109,0  less refunds 1,193 (1,6  Motor vehicles, fees and charges 75,622 74,7 Stamp duties 69,602 53,8			n are as	follows:									
Property speculation tax    S14,352	Estate and gift duty											13,715	20,508
\$14,352   \$20,8	Land tax											635	326
3. Other Indirect Taxation  Details of other indirect taxation are as follows:  Domestic air travel tax  Domestic air travel tax  Duties payable by racing clubs  Energy resources levy  Film hire tax  less refunds  International departure tax  Moitor spirits tax  Motor vehicles, fees and charges  Motor vehicles, fees and charges  Stamp duties  3. Other Indirect Taxation  8. 475  6.5  6.5  6.5  6.5  6.5  6.5  6.5  6	Property speculation	n tax										2	
Details of other indirect taxation are as follows:       8,475 6,5       6,5         Domestic air travel tax       30,854 28,6       28,6         Energy resources levy       37,091 28,1         Film hire tax       413 8       8         less refunds       3,174       (2,761)         International departure tax       9,111 9,8       9,111 9,8         Mileage tax       98,618 109,0       1,193 (1,6         less refunds       1,193 (1,6       97,425         Motor vehicles, fees and charges       75,622 74,7         Stamp duties       69,602 53,8												\$14,352	\$20,834
Energy resources levy Film hire tax less refunds  International departure tax Mileage tax Motor spirits tax Motor spirits tax Motor vehicles, fees and charges  Motor vehicles, fees and charges  Stamp duties  37,091 28,1 8 (2,761) 9,111 9,8 109,0 1,193 (1,6) 97,425 75,622 74,7 Stamp duties	Details of other indirection  Domestic air travel	ect taxati tax											6,566
Film hire tax   413   8	Duties payable by 1	racing clu											
less refunds       3,174         (2,761)         International departure tax       9,111       9,8         Mileage tax       98,618       109,0         less refunds       1,193       (1,6         Motor vehicles, fees and charges       75,622       74,7         Stamp duties       69,602       53,8	Energy resources le										413	37,091	825
International departure tax  Mileage tax  Motor spirits tax  less refunds  Motor vehicles, fees and charges  Stamp duties  (2,761)  9,8  109,0  1,193  97,425  97,425  75,622  74,7  Stamp duties  69,602  53,8													
Mileage tax Motor spirits tax  less refunds  Motor vehicles, fees and charges  Stamp duties  Motor vehicles, fees and charges  69,602  78,622  74,7  69,602  78,623  78,623  78,624  78,625  78,625  78,626  78,627  78,627  78,628  78,628  78,628  78,628  78,628  78,628  78,628  78,628  78,629  78,628  78,62	iess retaines									-			1
Motor spirits tax    less refunds												,	9,862
less refunds											00 410		100 089
97,425  Motor vehicles, fees and charges													
Motor vehicles, fees and charges       75,622       74,7         Stamp duties       69,602       53,8	less retunds							• •			1,193	07.425	(1,00
Stamp duties	Motor vehicles fee	s and ch	arges										74,73
<del>\$325,419</del> \$310,0													53,843
<b>\$325,419</b> \$310,0													
												\$325,419	\$310,064