

(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 are due on:

(a) 7 June 1986 in all cases where income was derived from salary, wages, superannuation (including national superannuation), pensions, taxable allowances, etc., and:

- No other income whatsoever was derived, or
- The other income derived consisted exclusively of not more than \$1,000 in total dividends, net rents, interest (after the interest and dividend exemption).

(b) 7 August 1986 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 IR5 (green print).

In cases coming within (3) (b) 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.

(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, when convicted, of:

- on the first occasion, not exceeding \$2,000 for each offence,
- on the second occasion, not exceeding \$4,000 for each offence,
- on every other occasion, not exceeding \$6,000 for each offence.

(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 form 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 in excess of \$52 were incurred, and/or
- (d) Employment was only for part of the year.

Dated at Wellington this 21st day of May 1986.

D. HENRY,  
Deputy Commissioner of Inland Revenue.

J. SIMCOCK,  
in the absence of Commissioner of Inland Revenue.

20

Decision No. 6/86  
COM. 3/86

*Before the Broadcasting Tribunal*

IN the matter of the Broadcasting Act 1976, and in the matter of a complaint by ELIZABETH SUTHERLAND of Christchurch.

Warrant Holder: BROADCASTING CORPORATION OF NEW ZEALAND (Television):

Chairman: B. H. Slane.

Member: Robert Boyd-Bell.

DECISION

*Dated the 15th day of May 1986*

On 1 May Mrs Sutherland wrote to the Chairman of the Broadcasting Corporation on behalf of SPRI—New Zealand to disagree with what she described as the arbitrary decision of the Director-General of Television New Zealand and endorsed by the Board of the Broadcasting Corporation of New Zealand, that the unofficial 'tests' between South Africa and the New Zealand rugby team known as the Cavaliers should not be televised live.

Mrs Sutherland indicated that she wished "to appeal to the Broadcasting Tribunal to seek a reversal of the decision". She said that both she and Pat Hunt wished to appear before the Tribunal to make submissions.

The letter went on:

"Our complaint is basically on the following grounds:

That the BCNZ is not abiding by the Broadcasting Act 1976 particularly sections 22 (c) and 24 (a).

That the broadcasting of matches is not against the national interest and that this national interest must be balanced by the wishes of the public.

That as a State monopoly the BCNZ has a duty to serve the public by whom it is funded without political prejudice or censorship."

The Broadcasting Corporation dealt with this and a number of other complaints in a 17-page decision on 8 May 1986. Although the letter of complaint had been addressed to the chairman of the Corporation, it had been referred to the secretary of the Corporation as a formal complaint.

Although the complaint was made in the name of SPRI, which was not a legal person, the complaint was treated by the Corporation as being that of the national organiser of SPRI, Mrs Elizabeth Sutherland.

The Committee of the Corporation made the following decision:

"(a) Section 22 (c), of the Broadcasting Act, relied on by the complainant, is an empowering one, not a mandatory one, and does not establish the basis for a complaint. It permits the Corporation to provide sporting coverage but does not require it to do so.

(b) The other section referred to—24 (1) (a) is not capable of sustaining a formal complaint in view of section 95B (3) (a) which specifically precludes complaints based on this section.

The Committee however considered the requirements of section 24 (1) (a) and concluded that in any event, the range of sports programmes, including rugby, provided by TVNZ fully meets the requirements of 24 (1) (a).

(c) The complainant referred to the national interest. The Corporation is required to act as trustee of the national interest (section 3 (d) (i)) and, in pursuance of that role, has reached the view that it has a duty to respect the New Zealand and international structure of organised amateur rugby. Further the Corporation considers it has a duty to respond to the present policies of the Rugby Union in relation to the rebels, as well as to consider the effects, immediate or potential, of its actions on other sports codes, activities and the many New Zealanders involved. The Committee examined these considerations and decided they were in accordance with the statute and does not see any reason to change the Corporation's decision.

(d) The third ground on which the complaint is based is not a valid ground for complaint. The principle enunciated is fully accepted by the Corporation. No political prejudice or censorship has been demonstrated by the complainant. The disputed decision was not an "arbitrary" one, but arrived at on a reasoned and informed basis.

The complaint was not upheld."

On 9 May the following telegram was received by the Registrar from Mrs Sutherland:

"We wish to lodge an appeal against BCNZ decision to not uphold complaint on coverage of Cavalier-Springbok games.

Objection is that the 17-page report received by us in reply is contradictory, non-factual and misleading and that the BCNZ has considered matters that are completely outside its duty under the Act. We prefer to appear before the Tribunal with further submissions. We declare that no legal action will be taken in respect of our complaint. In light statement made by Hugh Rennie *Dominion* 9/5/86 we demand Tribunal hearing immediately."

On Monday, 12 May, the Registrar sent the following reply by telegram:

"I acknowledge your telegram which I received on Friday. I also confirm my telephoned advice that you should complete the complaint form and get it to me as quickly as possible.

I am instructed by the Tribunal to inform you that the Tribunal can consider the complaint only when it has details of the complaint and the signed declaration.

If the complaint being referred to the Tribunal is not about a programme that has been broadcast, you should indicate the grounds on which it is claimed that the Tribunal has jurisdiction to deal with the matter."

On 14 May Mrs Sutherland's complaint was received. She said she was dissatisfied with the decision of the BCNZ because: "It still denies adequate public coverage of remaining SA/Cavalier unofficial 'tests'. BCNZ has not given sufficient reason for its restrictive coverage of this controversial tour". She wanted "full coverage".