

(3) Returns are due on:

- (a) 7 June 1987, in all cases where income was derived from salary, wages, superannuation (including National Superannuation), pensions, taxable allowances, and;
- No other income whatsoever was derived, or
 - 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 1987 in all other cases or within 2 months of balance date, whichever is the later.

In cases coming within (a) above the return to be used in the IR5 (green print).

In cases coming within (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 1st day of May 1987.

J. SIMCOCK,
Commissioner of Inland Revenue.

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Proposed Cancellation of Registration of Industrial Union

PURSUANT to section 193 of the Industrial Relations Act 1973, it is hereby notified that the registration of the Westland Engine Drivers' Firemen, Motormen, Brakemen, Blacksmiths', Electricians' and Pumpmen's Industrial Union of Workers, Registered No. 2215, situated at 101A Reid Street, Blaketown, Greymouth will, unless cause to the contrary is shown, be cancelled on the expiration of 6 weeks from the date of the publication of this notice in the *Gazette*.

Dated at Wellington this 19th day of May 1987.

R. F. BARRETT,
Deputy Registrar of Industrial Unions,
Department of Labour.

(Lab. I.C. 138)

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Commerce Act 1986: Merger or Takeover Proposal

NOTICE is hereby given of the following determination by the Commerce Commission pursuant to section 66 (6) of the Commerce Act 1986.

Decision No. 199 (Ref: AUT/MT N11/1)

On 7 May 1987 the Commerce Commission determined to decline to authorise a proposal that a joint venture company, to be owned 50 percent by New Zealand Forest Products and 50 percent by UEB Industries Ltd., be formed to acquire assets of the packaging business of UEB Industries Ltd.

The full text of the determination is available for inspection at the Commission's offices in Auckland, Wellington and Christchurch. Copies may also be purchased on application to the Commission (P.O. Box 10-273, Wellington).

D. T. WOGAN, for Commerce Commission.

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Commerce Act 1986: Merger or Takeover Proposal

NOTICE is hereby given of the following determination by the Commerce Commission pursuant to section 66 (6) of the Commerce Act 1986.

Decision No. 201 (Ref: AUT/MT G6/1)

On 12 May 1987 the Commerce Commission determined to decline to authorise a proposal that Goodman Fielder Ltd. or a wholly owned subsidiary may acquire up to 100 percent of the issued share capital in Wattie Industries Ltd.

The full text of the determination is available for inspection at the Commission's offices in Auckland, Wellington and Christchurch. Copies may also be purchased on application to the Commission (P.O. Box 10-273, Wellington).

D. T. WOGAN, for Commerce Commission.

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Approval of Motor Cycle Safety Helmets

PURSUANT to subclause (1) of regulation 88 of the Traffic Regulations 1976, motorcycle safety helmets of the make and type described in the Schedule hereto are hereby approved for the purposes of regulation 31 of the said regulations.

SCHEDULE

SAFETY helmets manufactured by Romer G.m.b.H., West Germany, complying with ECE regulation 22.02 and bearing the mark of homologation E. 13 0283203.

Pursuant to powers delegated to me by the Secretary for Transport by an instrument of delegation dated the 28th day of March 1985.

Dated at Wellington this 19th day of May 1987.

G. LIVERSAGE,
Assistant Chief Automotive Engineer.

(M.O.T. 17/6/1)

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