

the Primary Products Marketing Act 1953; and

(b) orders under—

the War Pensions Act 1954;

the Social Security Act 1964;

the Customs Act 1966; and

the Tariff Act 1968.

It intends to amend other legislation which will establish the following boards as corporate bodies which will in future be self-funding:

- the Chiropractic Board;
- the Dietitians Board;
- the various boards under the Medical Auxiliaries Act 1966;
- the Occupational Therapy Board;
- the Opticians Board;
- the Physiotherapy Board; and
- the Psychologists Board.

The Finance Bill (No. 3) also proposes amendments to the Port Companies Act 1988, with the most significant one being the removal of the requirement that 51 percent of the equity securities in a port company must be held by local authorities.

The Bill also intends amending the Shipping and Seamen Act 1952, proposing to repeal provisions that impose liability for coastal light dues, and substituting provisions empowering the making of regulations imposing marine safety charges.

Taxation Reform Bill (No. 2)

This Bill amends the Income Tax Act 1976, the Goods and Services Tax Act 1985, the Stamp and Cheque Duties Act 1971, and the Inland Revenue Department Act 1976.

The most substantial amendment applies to Part I of the Bill which amends the Income Tax Act 1976. Amendments include changes to the provisions to make returns on an accruals basis, the trust taxation regime, the controlled foreign company taxation regime, uniform payment dates, fringe benefit tax and imputation and dividend withholding payments.

Part II makes amendments to various provisions in the Goods and Services Tax Act 1985. These include the insertion of the definition of "Offices of Parliament" and the introduction of a new "hybrid" basis of accounting for goods and services tax, in addition to the existing invoice and payments basis. Part III amends the Stamp and Cheque Duties Act 1971 by redefining the term "public authority". The amendment is to ensure that the Stamp Duty exemption enjoyed by public authorities is confined to property held by public authorities on behalf of the Crown. Part IV of the Bill amends the Inland Revenue Department Act 1974 empowering the Taxation Review Authority to order any person appearing before it to pay the costs of the Authority according to a scale of costs to be met by regulations made under that Act.

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Government Notices

Agriculture and Fisheries

Fisheries Act 1983

The Fisheries (Riverton Rocks Shellfish Closed Season) Notice 1990 (No. 5027)

Pursuant to section 85 of the Fisheries Act 1983, the Deputy Group Director, acting under delegated authority and after consultation with the Director-General of Conservation and the Fishing Industry Board, hereby gives the following notice:

Notice

1. Title and commencement—This notice may be cited as the Fisheries (Riverton Rocks Shellfish Closed Season) Notice 1990 (No. 5027) and shall come into effect on the 1st day of September 1990.

2. Interpretation—In this notice, the term:

"Riverton Rocks Shellfish Area" means all those waters lying within an area bounded by a line commencing at

Howells Point Light (at 46° 23.1'S and 168° 01.8'E); thence proceeding on a true bearing of 234° for a half of a nautical mile to a point (at 46° 23.4'S and 168° 01.2'E); thence generally in a north-easterly direction at a distance of half a nautical mile from the mean high-water mark to a point (at 46° 21.9'S and 168° 02.5'E); thence to the shore on a true bearing of 49°T and to a point (at 46° 22.4'S and 168° 01.7'E); thence generally in a southerly direction along the mean high-water mark to the point of commencement.

3. Closed season for shellfish determined—There is hereby determined to be a closed season for the taking of all shellfish by amateur fishers within the Riverton Rocks Shellfish Area commencing on the 1st day of September 1990 and expiring with the 31st day of August 1992.

Dated at Wellington this 23rd day of July 1990.

R. L. ALLEN, Deputy Group Director, MAF Fisheries.
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