

6. Application—This determination relates to the accounting period of Tyndall Overseas Fund Limited ended on 31 December 1988 and the relevant income year of the person within which the end of that accounting period falls.

This determination shall remain in force until it is otherwise replaced by a fresh determination.

This determination is signed on the 16th day of October in the year 1990.

D. HENRY, Commissioner of Inland Revenue.

Objection Rights

Any person who holds rights in any of the four foreign entities referred to in the above Schedule, (or the foreign entity itself) may formally object to the relevant determination.

Any objection must be made in writing stating the grounds of objection and be delivered to the Commissioner within 1 month from the date of this *Gazette*.

Any such objection should be directed to:

The International Tax Central Unit, Inland Revenue Department, P.O. Box 895, Wellington.

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Justice

Broadcasting Act 1976

Decision No. 10/90

COM 4/88

Before the Broadcasting Tribunal

In the matter of the Broadcasting Act 1976, and in the matter of a complaint by **The Society for the Promotion of Community Standards Inc:**

Warrant Holder: Broadcasting Corporation of New Zealand (TV2):

Chairman: B. H. Slane.

Member: Ann E. Wilson.

Co-opted Members: Gloria K. Drury and Graham Cockroft.

Decision

Dated this 31st day of January 1990.

The Programme

As part of Aids Awareness Week, Television Two broadcast at 8 p.m. on 23 September 1987 a 1½-hour programme, produced by London Weekend Television but introduced for the New Zealand audience by Dr Karen Poutasi, Chief Health Officer of the Department of Health and Chairperson of the Inter-Departmental Committee on Aids.

The Complaint

The society complained to the Broadcasting Corporation but the complaint was declined. The society then referred its complaint to the Broadcasting Tribunal.

The complaint (as made to the BCNZ, then the Tribunal) can be summarised as follows:

1. Significant points of view were not permitted in the same programme or in other programmes within the period of current interest. (Section 24 (1) (e) of the Broadcasting Act 1976.)

2. A request that Women for Life be invited to prepare a programme based on their campaign "Learning To Say No" was declined.

3. The failure rate of condoms was not adequately covered.

4. Youth were encouraged to be promiscuous using condoms.

5. The programme was contrary to good taste and decency in that:

(a) There was flippant and tasteless treatment of condoms. The programme showed the handling and demonstration of the use of condoms by a man and a woman using a finger.

(b) The programme should not have been broadcast at 8 p.m.

(c) The programme was offensive and dishonest.

(d) The dialogue gave approval to pre-marital sex as the norm for young persons. A panellist laughed about his numerous sexual encounters.

6. Condoms were emphasised as "safe" when they were not.

7. No warning was given that pre-marital sex caused pregnancy and a large variety of venereal diseases.

8. No mention was made that the majority of Aids victims were homosexuals and that anal sex was more conducive to its spread than vaginal intercourse. An expert should have revealed that, in the heterosexual community, the active spread of Aids would be very low indeed.

9. The panel did not mention the dangers of oral and anal sex and bi-sexual partners.

10. There was no doctor on the programme who recommended chastity before marriage.

It was requested that another programme be broadcast by the Corporation to promote chastity before marriage and fidelity within marriage as "safe sex".

The society was concerned that the BCNZ and the Health Department "appear to be at pains to underplay the threat of homosexual sex in the spread of Aids in this country."

The Corporation's Response

The Corporation formally responded to the complainant in writing on 1 December 1987, following consideration of the complaint at its meeting on 24 November.

The Corporation said *First Aids* was produced by London Weekend Television with the objective of improving awareness about the disease Aids, particularly among young people. It was an innovative programme, said the Corporation, which combined factual segments on the virus, how it could be caught, young peoples' misconceptions about the disease and their thoughts on sexual behaviour, with interviews with celebrities and experts, comedy skits highlighting dangers and an opinion poll with a young studio audience. The programme was broadcast at 8 p.m. and a caption was displayed before the commencement of the programme which read "The next programme is intended mainly for young people. But it is not intended for children. It deals frankly with the subject of Aids."

On the question of bad taste, the finding of the Corporation was that the programme approached the subject in a contemporary and sophisticated manner. Some aspects were undoubtedly contrived and far-fetched for a distinct purpose—namely, to attract and retain the attention of young adults in the hope that the important message that the programme was attempting to convey would hit the target, said the Corporation. The skits were "attention-grabbers" and the Health Department's Chief Health Officer in her introduction said "Dialogue is frank and the humorous manner in which condoms are displayed may be offensive to some viewers".

The Corporation observed that if the programme had been produced several years ago, it would very probably have been regarded as unacceptable for television presentation. The fact that it was acceptable in the opinion of the Corporation was due to the seriousness of Aids and the urgent need to convey to the public at large, especially young adults, the importance