

integration agreement has been signed between the Minister of Education and the proprietors of the following school:

Saint John's School, Mairangi Bay.

The said supplementary integration agreement came into effect on the 12th day of November 1990. Copies of the supplementary integration agreement are available for inspection without charge by any member of the public at the Ministry of Education, National Office, Government Buildings, Wellington and at regional offices.

Dated at Auckland this 12th day of November 1990.

PETER R. GODDARD, for Secretary of Education.
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Inland Revenue

Income Tax Act 1976

Determinations Made by Commissioner of Inland Revenue Under Section 245s (1) of the Income Tax Act 1976

Pursuant to section 245s (8) of the Income Tax Act 1976, the following Schedule is hereby published, comprising Foreign Investment Fund determinations made by the Commissioner of Inland Revenue under section 245s (1) of the Income Tax Act 1976.

Schedule

Foreign Investment Fund Determination—Guinness Flight Global Strategy Fund Limited

DETERMINATION FIF9: This determination may be cited as "Determination FIF9: Guinness Flight Global Strategy Fund Limited".

1. Reference—This determination is made pursuant to section 245s (1) of the Income Tax Act 1976.

2. Foreign Entity Description—Guinness Flight Global Strategy Fund Limited is a foreign company resident in Guernsey, the British Channel Islands.

3. Determination—The Commissioner of Inland Revenue hereby determines that rights held by any person in relation to Guinness Flight Global Strategy Fund Limited *do not* constitute an interest in a Foreign Investment Fund.

4. Reason—The reason for the decision reached in making this determination is that the exception contained in section 245R (2) (d) of the Act applies, namely—

Guinness Flight Global Strategy Fund Limited distributed by way of dividends, during its accounting year ended 31 December 1988, an amount equal to 60 percent or greater of the aggregate of the income, capital profits and capital gains derived during that accounting year.

5. Applicant's Grounds—The application for this determination was made prior to the promulgation of the Income Tax (Foreign Investment Fund Determinations) Regulations 1989. As a result, the grounds on which the applicant relied in the application were not provided.

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

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

This determination is signed on the 15th day of November in the year 1990.

D. HENRY, Commissioner of Inland Revenue.

Foreign Investment Fund Determination—Barclays Australian Mineral Fund

DETERMINATION FIF10: This determination may be cited as "Determination FIF10: Barclays Australian Mineral Fund".

1. Reference—This determination is made pursuant to section 245s (1) of the Income Tax Act 1976.

2. Foreign Entity Description—Barclays Australian Mineral Fund is a foreign unit trust resident in the Isle of Man.

3. Determination—The Commissioner of Inland Revenue hereby determines that rights held by any person in relation to Barclays Australian Mineral Fund *do not* constitute an interest in a Foreign Investment Fund.

4. Reason—The reason for the decision reached in making this determination is that the exception contained in section 245R (2) (d) of the Act applies, namely—

Barclays Australian Mineral Fund distributed by way of dividends, during its accounting year ended 31 October 1988, an amount equal to 60 percent or greater of the aggregate of the income, capital profits and capital gains derived during that accounting year.

5. Applicant's Grounds—The application for this determination was made prior to the promulgation of the Income Tax (Foreign Investment Fund Determinations) Regulations 1989. As a result, the grounds on which the applicant relied in the application were not provided.

6. Application—This determination relates to the accounting year of Barclays Australian Mineral Fund ended on 31 October 1988 and the relevant income year of the person within which the end of that accounting year falls.

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

This determination is signed on the 15th day of November in the year 1990.

D. HENRY, Commissioner of Inland Revenue.

Foreign Investment Fund Determination—Barclays Australian Equity Fund

DETERMINATION FIF11: This determination may be cited as "Determination FIF11: Barclays Australian Equity Fund".

1. Reference—This determination is made pursuant to section 245s (1) of the Income Tax Act 1976.

2. Foreign Entity Description—Barclays Australian Equity Fund is a foreign unit trust resident in the Isle of Man.

3. Determination—The Commissioner of Inland Revenue hereby determines that rights held by any person in relation to Barclays Australian Equity Fund constitute an interest in a Foreign Investment Fund.

4. Reason—The reason for the decision reached in making this determination is that none of the exceptions contained in section 245R (2) of the Act apply.

5. Applicant's Grounds—The application for this determination was made prior to the promulgation of the Income Tax (Foreign Investment Fund Determinations) Regulations 1989. As a result, the grounds on which the applicant relied in the application were not provided.

6. Application—This determination relates to the accounting year of Barclays Australian Equity Fund ended on 30 June 1988 and the relevant income year of the person within which the end of that accounting year falls.

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

This determination is signed on the 15th day of November in the year 1990.

D. HENRY, Commissioner of Inland Revenue.