

Inland Revenue

Income Tax Act 1976

Accrual Determinations—Fee Setting

Background

Regulations 3 (1) and 11 (1) of the Income Tax (Determinations) Regulations 1987 require that fees be charged for accrual regime determinations made in terms of section 64E (1) of the Income Tax Act 1976. Under section 64E (1) the Commissioner is empowered to determine certain matters relating to financial arrangements. A taxpayer may wish to apply for a determination in order to ascertain the tax treatment for a particular financial arrangement.

The criteria for setting these fees are set out in Regulations 11 (2) and 11 (3). The Commissioner was not obliged to set fees for the first two years that the Regulations were in force. That time has now lapsed.

Policy—Announcement

For the year beginning 1 July 1991 the fees are as follows:

Application Fee (non-refundable) \$100.

Processing Fee (per hour) (that is per hour spent directly processing the application) \$90.

These fees are stated on a GST inclusive basis.

Regulation 13 does allow the Commissioner to waive fees, in exceptional circumstances, either in full or in part.

Applications for determinations should be made to:

The Manager, Technical Policy Development, Inland Revenue Department, P.O. Box 2198, Wellington.

The information required for applications is set out in Regulations 3 (1).

go6923

Justice

Criminal Justice Act 1985

Confiscation of Motor Vehicle

Pursuant to section 84 (2) of the Criminal Justice Act 1985, an order was made in the New Plymouth District Court on the 3rd day of July 1991, against

Eric John Patten

for the confiscation of the following motor vehicle:

1980 Mitsubishi Mirage, registration No. JS7269.

Dated this 3rd day of July 1991.

R. I. BEDFORD, Deputy Registrar.

go6921

Confiscation of Motor Vehicle

Pursuant to section 84 (2) of the Criminal Justice Act 1985, an order was made in the New Plymouth District Court on the 3rd day of July 1991, against

Frank Van Arkel

for the confiscation of the following motor vehicle:

1972 Holden Kingswood utility registration No. GB644.

Dated this 3rd day of July 1991.

R. I. BEDFORD, Deputy Registrar.

go6922

District Courts Act 1947

Acting District Court Judge Appointed

Pursuant to section 10A of the District Courts Act 1947, the Governor-General has been pleased to appoint

Gerard Putnam Monaghan

retired District Court Judge, to be an Acting District Court Judge to exercise civil and criminal jurisdiction for a term of 12 months on and from the date hereof.

Dated at Wellington this 21st day of June 1991.

D. A. M. GRAHAM, Minister of Justice.

go6938

Acting District Court Judge Appointed

Pursuant to section 10 and section 5 (1) of the District Courts Act 1947, the Governor-General has been pleased to appoint

Geoffrey Fraser Ellis, barrister and solicitor

to be an Acting District Court Judge to exercise civil and criminal jurisdiction and the jurisdiction of the Family Courts for a term of 12 months on and from the date hereof.

Dated at Wellington this 23rd day of April 1991.

D. A. M. GRAHAM, Minister of Justice.

go6797

Marriage Act 1955

Marriage Celebrants for 1991, Notice No. 16

Pursuant to the provisions of section 13 of the Marriage Act 1955, it is hereby notified that the following names have been removed from the list of Marriage Celebrants under section 11 of the Act:

Neil, Jack Roy, 51 Gloucester Street, Wilton, Wellington.

O'Brien, Daniel Vincent, 52 Great North Road, Winton.

Spencer, Robert Hamish, 150 College Street, Palmerston North.

Dated at Lower Hutt this 1st day of July 1991.

B. E. CLARKE, Registrar-General.

go6793

Marriage Celebrants for 1991, Notice No. 17

Pursuant to the provisions of section 11 of the Marriage Act 1955, the following names of Marriage Celebrants within the meaning of the said Act are published for general information:

Katu, Takutai-Moana Te Aroha, 173 Egmont Street, Patea.

Mitchell, Ian Kahurangi, 27 Marlborough Street, Mount Eden, Auckland.

Rowland, George Raymond, P.O. Box 25, Longburn, Palmerston North.

Dated at Lower Hutt this 1st day of July 1991.

B. E. CLARKE, Registrar-General.

go6795

Marriage Celebrants for 1991, Notice No. 18

Pursuant to the provisions of section 13 of the Marriage Act 1955, it is hereby notified that the following names have been removed from the list of Marriage Celebrants under section 10 of the Act:

Crossman, Donald Lance, Jehovah's Witnesses.

Dunbar, Brian Joseph, Jehovah's Witnesses.