

(i) To provide the extended education platform from Te Kohanga Reo beginnings.

(ii) To promote an education that fulfils aspirations that Maori people have set as vital to the retention and further enhancement of Maori culture.

5. Constitution of the Board of Trustees

The Board of Trustees of Te Kura Kaupapa Maori O Wairarapa shall comprise:

- (a) 5 people appointed by the Minister; and
- (b) The principal or principal designate; and
- (c) Not more than 4 persons co-opted by the Board.

Dated this 11th day of January 1991.

ROGER McCLAY, for the Minister of Education.
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Inland Revenue

Income Tax Act 1976

Determinations Made by Commissioner of Inland Revenue Under Section 245s (3) 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 (3) of the Income Tax Act 1976.

Schedule

Foreign Investment Fund Determination—Industrial Equity (Pacific) Ltd.

Determination FIF15: This determination may be cited as "Determination FIF15: Industrial Equity (Pacific) Ltd".

1. Reference—This determination is made pursuant to section 245s (3) of the Income Tax Act 1976.

2. Foreign Entity Description—Industrial Equity (Pacific) Ltd is a foreign company incorporated in Hong Kong.

3. Determination—The Commissioner of Inland Revenue hereby determines that rights held in relation to Industrial Equity (Pacific) Ltd do constitute an interest in a foreign investment fund, except that for the period during which Industrial Equity (Pacific) Ltd is a controlled foreign company and the rights held by any New Zealand resident person constitute an income interest of 10 percent or greater as defined in section 245A of the Income Tax Act 1976, then those rights held by that New Zealand resident person do not constitute an interest in a foreign investment fund.

4. Reason—The reason for the decision reached in making this determination is that only the controlled foreign company exception at section 245R (2) (h) of the Income Tax Act 1976 will apply and only in relation to the limited terms set by the proviso at section 245R (2) (i) of that Act.

5. Applicant's Grounds—As this determination is made pursuant to section 245s (3) of the Income Tax Act 1976 no grounds were put forward for consideration by any applicant.

6. Application—This determination relates to the accounting period of Industrial Equity (Pacific) Ltd ending 30 June 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 made by me acting under delegated authority from the Commissioner of Inland Revenue pursuant to section 11 of the Inland Revenue Department Act 1974.

This determination is signed on the 22nd day of January 1991.
R. ADAIR, Deputy Commissioner of Inland Revenue.

Foreign Investment Fund Determination—Industrial Equity (Pacific) Ltd.

Determination FIF16: This determination may be cited as "Determination FIF16: Industrial Equity (Pacific) Ltd".

1. Reference—This determination is made pursuant to section 245s (3) of the Income Tax Act 1976.

2. Foreign Entity Description—Industrial Equity (Pacific) Ltd is a foreign company incorporated in Hong Kong.

3. Determination—The Commissioner of Inland Revenue hereby determines that rights held in relation to Industrial Equity (Pacific) Ltd do constitute an interest in a foreign investment fund, except that for the period during which Industrial Equity (Pacific) Ltd is a controlled foreign company and the rights held by any New Zealand resident person constitute an income interest of 10 percent or greater as defined in section 245A of the Income Tax Act 1976, then those rights held by that New Zealand resident person do not constitute an interest in a foreign investment fund.

4. Reason—The reason for the decision reached in making this determination is that only the controlled foreign company exception at section 245R (2) (h) of the Income Tax Act 1976 will apply and only in relation to the limited terms set by the proviso at section 245R (2) (i) of that Act.

5. Applicant's Grounds—As this determination is made pursuant to section 245s (3) of the Income Tax Act 1976 no grounds were put forward for consideration by any applicant.

6. Application—This determination relates to the accounting period of Industrial Equity (Pacific) Ltd ending 30 June 1989 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 made by me acting under delegated authority from the Commissioner of Inland Revenue pursuant to section 11 of the Inland Revenue Department Act 1974.

This determination is signed on the 22nd day of January 1991.
R. ADAIR, Deputy Commissioner of Inland Revenue.

Foreign Investment Fund Determination—Industrial Equity (Pacific) Ltd.

Determination FIF17: This determination may be cited as "Determination FIF17: Industrial Equity (Pacific) Ltd".

1. Reference—This determination is made pursuant to section 245s (3) of the Income Tax Act 1976.

2. Foreign Entity Description—Industrial Equity (Pacific) Ltd is a foreign company incorporated in Hong Kong.

3. Determination—The Commissioner of Inland Revenue hereby determines that rights held in relation to Industrial Equity (Pacific) Ltd do constitute an interest in a foreign investment fund, except that for the period during which Industrial Equity (Pacific) Ltd is a controlled foreign company and the rights held by any New Zealand resident person constitute an income interest of 10 percent or greater as defined in section 245A of the Income Tax Act 1976, then those rights held by that New Zealand resident person do not constitute an interest in a foreign investment fund.

4. Reason—The reason for the decision reached in making this determination is that only the controlled foreign company exception at section 245R (2) (h) of the Income Tax Act 1976 will apply and only in relation to the limited terms set by the proviso at section 245R (2) (i) of that Act.

5. Applicant's Grounds—As this determination is made pursuant to section 245s (3) of the Income Tax Act 1976 no grounds were put forward for consideration by any applicant.