

convicted of certain specified offences (which include murder, manslaughter, sexual violation, and aggravated robbery) and who have 2 or more previous convictions for any such offence. Such persons are not to be granted bail or allowed to go at large unless they satisfy the Court on the balance of probabilities that bail should be granted, and, in particular, that they will not, while on bail or at large, commit any offence involving violence against, or danger to the safety of, any other person. In addition, in deciding whether or not to grant bail to such persons or allow them to go at large, the Court is to have regard, among other matters, to the need to protect the public.

The other main effects of the Bill are—

- (a) To provide general rights of appeal to the prosecution and the defence against decisions of the High Court or a District Court to grant or refuse bail, or to impose or refuse to impose conditions of bail:
- (b) To provide for the prosecution to seek a variation of the conditions of bail imposed by a District Court (the defence already has this right), and to provide for the prosecution and the defence to seek a variation of the conditions of bail imposed by the High Court.

Finance Bill

This Bill proposes significant amendments to the Social Security Act 1964 including the following:

- (a) The abolition of family benefit:
- (b) Increases in the "stand-down" periods in respect of unemployment benefit, independent youth benefit, and job search allowance:
- (c) The introduction of provisions relating to work assessment:
- (d) The reduction of income-tested benefits on and after 1 April 1991.

The Bill amends the War Pensions Act 1954 and the Family Benefits (Home Ownership) Act 1964 as a consequence of the abolition of family benefit. The Public Finance Act 1989 is also amended to defer until 1 July 1992 the requirement for the annual financial statements of the Crown to consolidate the financial statements of Crown agencies, Offices of Parliament and certain State enterprises; it also defers the commencement of provisions relating to reporting by Crown agencies.

Health Research Council Amendment Bill

This Bill alters the membership of the Health Research Council. It provides—

- (a) That the Director-General of Health shall cease to be an ex officio member of the Council; and
- (b) That the number of members who are or have been actively engaged in health research shall increase from 4 to 6.

Runanga Iwi Act Repeal Bill

This Bill repeals the Runanga Iwi Act 1990 and makes incidental provisions under which every application under the Runanga Iwi Act 1990 that is pending shall cease to have effect.

Taxation Reform Bill

This Bill makes miscellaneous amendments to the Income Tax Act 1976, the Goods and Services Tax Act 1985, the Inland Revenue Department Act 1974, and the Accident Compensation Act 1982.

Some clauses in the Bill give effect to matters announced in the Economic Statement of 19 December 1990.

Among other things, the Bill—

- (a) Widens the classes of livestock to which the herd livestock scheme may apply, raises the high-priced livestock threshold, and allows the spreading of some income under the herd livestock scheme:
- (b) Allows full deduction in the year of expenditure of certain costs incurred by forestry businesses:
- (c) Allows full deduction in the year of expenditure for certain types of expenditure incurred on land used for farming or agricultural purposes:
- (d) Abolishes excess retention tax:
- (e) Lowers the formula for calculating provisional tax from 110 percent to 105 percent for persons basing their calculation on the previous year's residual income tax, and from 120 percent to 110 percent in cases where the tax from the last year but one is used:
- (f) Restores expense deductibility to quasi self-employed persons who work on a commission basis:
- (g) Exempts charitable organisations from fringe benefit tax in relation to benefits provided by such organisations, subject to certain limitations:
- (h) Extends the transitional list for controlled foreign companies for 1 year to 31 March 1991:
- (i) Amends the family support credit of tax provisions to effect the announcements relating to family benefit and family support:
- (j) Gives effect to some of the recommendations of the Consultative Committee on Tax Simplification in relation to accruals, accident compensation levies, and the PAYE tables:
- (k) Includes provisions that are necessary for or will facilitate the electronic filing of tax returns:
- (l) Limits the extent to which deductions will be allowed to a company in any year in respect of expenditure incurred by way of monetary remuneration for shareholder-employees that is not actually paid in that year, and deems shareholder-employees to derive monetary remuneration in the same income year as that in which the company is allowed the relevant deduction:
- (m) Repeals the retirement tax provisions of the Income Tax Act 1976:
- (n) Provides that the value of a motor vehicle supplied as a taxable fringe benefit is to be determined inclusive of goods and services tax:
- (o) Gives the Commissioner a general power to offset tax refunds against any outstanding tax liabilities of the person entitled to the refund:
- (p) Provides that additional tax and various other incremental penalties will not be charged if they amount to \$5 or less: