



## SUPPLEMENT

TO THE

## NEW ZEALAND GAZETTE

OF

THURSDAY, MAY 7, 1925.

Published by Authority.

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 WELLINGTON, FRIDAY, MAY 15, 1925.
 

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*Notice to make Returns of Income under the Land and Income Tax Act, 1923.*

NOTICE is hereby given that, in pursuance of the above Act and the regulations made thereunder, every person and company, whether a taxpayer or not, having derived income within the meaning of the said Act during the year ending 31st March, 1925, from any source or by any means which is made the subject of taxation under the said Act, is hereby required to make and furnish to me, in the prescribed form, returns of such income on or before the 1st day of June, 1925.

Returns of income are required to be furnished by all companies and persons in business, whether for the whole or part of the income year. They are also required from all persons in receipt of income from salary, wages, interest, rents, annuity, or other annual payment, where such income exceeds £250 per annum. The returns are required annually from such persons notwithstanding that by reason of the special exemptions allowable by law they may not be liable to pay tax.

In cases where the Commissioner has agreed to accept returns for twelve months ending at a date subsequent to the 31st March, such returns shall be made within two months of such subsequent date.

Further, notice is hereby given that all persons who received dividends from companies during the above year are required to make a return of such dividends in the space provided on page 1 of the prescribed form referred to in the foregoing.

And, further, notice is hereby given that such returns shall in all cases be delivered at or forwarded to the office of the Commissioner of Taxes, in the Government Buildings at Wellington.

D. G. CLARK,  
Commissioner of Taxes.

NOTE.—Forms of return may be obtained at any postal money-order office; they will not be sent to taxpayers from the office of the Commissioner of Taxes unless written application is made for them.

SPECIAL NOTE.—Any person failing to furnish a return at the prescribed time is liable to a penalty up to £100.