

Notice to Make Returns of Income Under the Land and Income Tax Act 1954

PURSUANT to the Land and Income Tax Act 1954, the Chief Deputy Commissioner of Inland Revenue gives notice as follows:

1. Returns of income for the year ended 31 March 1967 (or other approved balance date) are required from:

- (a) All companies, all partnerships, all persons in business (including farming) or in a profession, all persons in partnership, and all trustees, executors, and administrators, notwithstanding that by reason of a loss being incurred for the year or carried forward from a previous year, no taxation is payable.
 - (b) Every person whose total income exceeded £1,300.
 - (c) Every person who derived interest and/or investment or building society dividends over £30 in the aggregate and whose total income (after deducting £30 of that interest and/or investment or building society dividends) exceeded £104.
 - (d) Every person who derived assessable income other than income from employment and whose total income exceeded £104. (Except in the case of persons mentioned in (a) above, no return is required where—
 - (i) The total income did not exceed £468 and consisted exclusively of income from employment together with Universal Superannuation and/or company dividends, or
 - (ii) The total income did not exceed £468 and consisted exclusively of Universal Superannuation and/or company dividends.)
 - (e) Every person who paid provisional tax in respect of income for the year ended 31 March 1967.
 - (f) Every person to whom section 104 of the Land and Income Tax Act 1954 applies. Section 104 relates to aggregate assessments of husbands and wives and in general terms now applies only where—
 - (i) Income is derived by one spouse under a transfer or settlement of income by the other spouse and the assets producing the income are retained by or can revert to the other spouse.
 - (ii) Income is diverted from one to the other by permitting the use of assets or by the performance of services.
 - (g) Every person who received withholding payments. Note, however, that a return is not required where a person does not come within any of the classes referred to in (a) to (f) above inclusive and the only withholding payments received were—
 - (i) Juror's or witness's fees, and/or
 - (ii) Not in excess of £12 in the aggregate and consisting of one or more of the following classes: Honoraria; fees for contributions to newspapers, journals, etc., or for radio or stage presentations; modelling or demonstrating goods or appliances; theatre, stage, concert, and radio performances; payments for election-day services.
 - (h) Every unincorporated body which derived assessable income.
 - (i) Every absentee who derived income from New Zealand.
2. Returns are required to be furnished by posting or delivering the same to the office of the Inland Revenue Department nearest to the place of residence of the taxpayer, or if the taxpayer's records are held in another office of the Department, then to the latter office.

3. Returns are due on:

- (a) 7 June 1967 where income was derived from salary, wages, superannuation (not Universal), pensions, taxable allowance, etc., and—
 - (i) No other income whatsoever was derived, or
 - (ii) The other income derived consisted exclusively of not more than £50 in total from dividends, net rents, interest (after £30 exemption).
 - (b) 7 August 1967 in all other cases or within two months of balance date, whichever is the later. No action for failure to furnish a return due on 7 August 1967 will be taken if it is furnished by 7 September 1967.
- The return to be used is I.R. 5 (green print) in the case of paragraph 3 (a) above, although a more simple I.R. 5w may be used by salary, wage earners, or superannuitants with no other income or, if the only other income is interest of £30 or less, provided that all earnings and exemptions are shown in the tax deduction certificates. The I.R. 3 return or the I.R. 14 should be used in all other cases.
- In addition to I.R. 3, farmers are to complete supplementary return I.R. 3F and persons in business or in a profession are to complete supplementary return I.R. 3B. Companies are to use I.R. 4 and estates and trusts I.R. 5A. Each form indicates the classes of taxpayers who are to use that form and, where applicable, the due dates for payment of provisional tax. Generally the first instalment of provisional tax must accompany the return when furnished and is due on 7 August 1967. It must be paid on or before 7 September 1967 in order to avoid the 10 percent additional tax for late payment. The second instalment is, in general, due on 7 February 1968 with a 10 percent additional tax if not paid by 7 March 1968. In some cases a third instalment is, in general, due on 7 May 1968 with a 10 percent additional tax if not paid by 7 June 1968. Taxpayers who are not required to furnish (and do not furnish) a final return by the expiration of one month

after the due date for payment of the first instalment of provisional tax, are required to furnish an interim return I.R. 5B unless they have been otherwise advised. This return is to be furnished not later than one month after the due date for payment of the first instalment of provisional tax. Fuller details are given in the interim return form.

4. All return forms are available at district offices of the Taxes Section, Inland Revenue Department, and forms other than interim return forms, are also available at post offices. Company returns are available at post offices in urban areas with a population of 5,000 or more not having an Inland Revenue District Office.

5. Any person or company failing to furnish a return within the prescribed time is liable to a fine not exceeding £100 and not less than £2.

6. Any person who is not required under paragraph 1 to furnish a return and who has derived income from employment may elect to furnish a return using I.R. 5 if he requires an adjustment:

- (a) Because he paid life insurance premiums.
- (b) Because he considers that tax deductions made from his income were excessive.
- (c) Because he was entitled to exemptions which were not included in his tax code during the year.

7. Any person furnishing a return of income who derived income taxed at time of payment should securely attach all tax deduction certificates (I.R. 12, I.R. 13, or I.R. 55) to the return form.

If any certificate has been lost or destroyed this should be indicated, when completing the return form, by stating the address of the employer concerned.

Dated at Wellington this 27th day of April 1967.

D. A. STEVENS,
Chief Deputy Commissioner of Inland Revenue Department.

Classification of Roads in Waitomo County

PURSUANT to regulation 3 of the Heavy Motor Vehicle Regulations 1955*, the Commissioner of Transport hereby revokes the Warrants dated the 11th day of July 1950†, the 18th day of August 1960‡, and the 19th day of September 1966§, which relate to the classification of roads in Waitomo County, described in the Schedule hereto, and hereby approves the Waitomo County Council's proposed classification of the said roads as set out in the said Schedule.

SCHEDULE

WAITOMO COUNTY

Roads Classified in Class Two

ALL roads under the control of the Waitomo County Council.

Dated at Wellington this 21st day of April 1967.

R. J. POLASCHEK, Commissioner of Transport.

*S.R. 1955/59 (Reprinted with Amendments Nos. 1 to 4: S.R. 1961/159)

Amendment No. 5: S.R. 1963/70

Amendment No. 6: S.R. 1963/199

Amendment No. 7: S.R. 1965/142

Amendment No. 8: S.R. 1965/198

Amendment No. 9: S.R. 1967/2

†*Gazette*, No. 46, dated 20 July 1950, Vol. II, p. 997

‡*Gazette*, No. 54, dated 25 August 1960, Vol. II, p. 1281

§*Gazette*, No. 55, dated 26 September 1966, Vol. III, p. 1500 (TT. 8/8/277)

Bylaw Imposing Speed Restriction on the Mohaka (Rabbit) Bridge on State Highway No. 2 (Pokeno to Wellington via Gisborne)

PURSUANT to the National Roads Act 1953 and the Transport Act 1962, the National Roads Board hereby makes the following bylaw.

BYLAW

1. This bylaw may be cited as National Roads Board Bylaw 1967, No. 1.

2. This bylaw shall come into force on the day after its publication in the *Gazette*.

3. In this bylaw "heavy motor vehicle" has the meaning assigned to it in the Transport Act 1962.

4. No person shall drive or take or permit to be driven or taken any heavy motor vehicle upon or over the Mohaka Bridge as described in the schedule hereto at a speed exceeding 10 miles per hour.

5. Every person who commits an offence against this bylaw is liable on summary conviction to a fine not exceeding £20.

SCHEDULE

THE Mohaka (Rabbit) Bridge at route mileage 362.64 on State Highway No. 2 (Pokeno to Wellington via Gisborne).

This bylaw was made by resolution duly passed at a meeting of the National Roads Board held in Wellington on the 19th day of April 1967.

C. N. JOHNSON, Secretary.

(N.R. 62/33/5)