

side of Mangaone Road and along the production of the last-mentioned boundary to a point in line with the south-western boundary of Block 84, Tautane Crown Grant District; thence north-westerly and north-easterly to and along the south-western and north-western boundaries of Block 84, aforesaid, to the easternmost corner of Section 7, Block IX, Tautane Survey District; thence north-westerly along the north-eastern boundary of Section 7, aforesaid, to the eastern boundary of Section 2, Block IX, Tautane Survey District; thence northerly along that boundary and the eastern boundaries of Section 9 and part Section 6, Block V, Tautane Survey District, to the southern side of No. 52 State Highway, along a right line to and along the eastern boundaries of Section 14, Block V, Tautane Survey District, and Lot 4, Section 1, Block I, Tautane Survey District, to the south-eastern side of Birch Road East, along a right line to and along the eastern boundary of Section 4, Block I, Tautane Survey District, to the south-western boundary of Mangamaire B13B Block; thence north-westerly along that south-western boundary and the south-western boundaries of Section 7, Block I, Tautane Survey District, Ngapaeruru 7E Block, Lots 2 and 1, D.P. 7642, and Ngapaeruru 7C Block to the westernmost corner of that 7C Block; thence north-easterly along the north-western boundary of that 7C Block to the south-western boundary of Section 4, Block XIII, Porangahau Survey District; thence north-westerly along the south-western boundaries of that Section 4 and Section 7, Block XIII, Porangahau Survey District, to the northernmost corner of part Section 1, Block XVI, Mangatoro Survey District; thence south-westerly along the north-western boundary of the said part Section 1 for a distance of 342 metres; thence due west to a point on the western boundary of Section 6, Block XV, Mangatoro Survey District; thence northerly along that boundary to the north-westernmost corner of Section 6, aforesaid; thence easterly generally along the northern boundaries of Section 6, aforesaid, and Section 5, Block XV, aforesaid, to the southernmost corner of Section 2, Block XII, Mangatoro Survey District; thence north-easterly generally along the south-eastern, northern and south-eastern boundaries of Section 2, aforesaid, to the south-eastern side of Te Uri Road, along a right line to and along the south-eastern boundary of Section 3, Block VIII, Mangatoro Survey District, to the easternmost corner of that section; thence north-westerly along the north-eastern boundaries of the said Section 3 to Trig Station XII; thence north-westerly along a right line to Trig Station 27 (Taumarunui) in Block IV, Mangatoro Survey District; thence north-westerly along a right line to the westernmost corner of Wharawhara 1 Block and the production of that line to the middle of the Manga-puaka Stream; thence down the middle of that stream to and up the middle of the Whangai Stream to and northerly along the eastern boundary of Section 14, Block XV, Takapau Survey District, to and down the middle of the Taurekaitai Stream to and up the middle of the Whatatuna Stream to a point in line with the south-western boundary of Lot 3, D.P. 4265; thence north-westerly generally to and along that boundary and the south-western boundaries of part Lot 2 and Lot 1, D.P. 4265, and the production of the last-mentioned boundary to and down the middle of the Mangapurakau Stream to a point in line with the north-western boundary of Lot 2, D.P. 2162; thence north-easterly to and along that boundary to the south-western side of a public road, along a right line to and again along the north-western boundary of Lot 2, aforesaid, to the southernmost corner of Lot 1, Deeds Plan 455; thence north-westerly along the south-western boundary of Lot 1, aforesaid, to the south-eastern side of a public road, along a right line to and again along the south-western boundary of Lot 1, aforesaid, to the westernmost corner of Lot 1, aforesaid; thence north-easterly generally along the north-western boundaries of Lot 1, aforesaid, and the north-western, south-western and north-western boundaries of Section 5, Block VII, Takapau Survey District, to the northernmost corner of that section; thence south-easterly generally along the generally north-eastern and south-eastern boundaries of Section 5, aforesaid, and the production of the last-mentioned boundary to the middle of the Maharakeke Stream; thence north-easterly generally down the middle of that stream to and down the middle of the Makaretu, Tukipo and Tukituki Rivers to the point of commencement.

Dated at Wellington this 3rd day of May 1982.

E. J. BABE, Secretary for Local Government.

(I.A. 103/5/357)

#### Notice to Make Returns of Income Under Income Tax Act 1976

PURSUANT to the Income Tax Act 1976, the Commissioner of Inland Revenue gives notice as follows:

(1) Returns of income for the year ended 31 March 1982 (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, 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 from employment exceeded \$11,500.
- (c) Every person who derived income from employment, the whole or any part of which was not taxed at source.
- (d) Every person who derived interest and/or dividends, exceeding \$200.
- (e) Every person who derived assessable income other than income from employment, except that no return is required where the total income did not exceed \$200 and consisted exclusively of interest and dividends.
- (f) Every person who paid provisional tax in respect of income for the year ended 31 March 1982.
- (g) Every person who received withholding payments. Note, however, that a return is not required where a person receives not more than \$4,900 from withholding payments or withholding payments and income from employment not exceeding \$4,900 in aggregate.
- (h) Every incorporated body which derived assessable income.

(2) Returns may 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 1982 in any case where income was derived from salary, wages, superannuation (including National Superannuation), pensions, taxable allowances, etc., and
  - (i) No other income whatsoever was derived, or
  - (ii) The other income derived consisted exclusively of not more than \$500 in total from dividends, net rents, interest (after the interest and dividend exemption).
- (b) 7 August 1982 in all other cases or within 2 months of balance date, whichever is the later.

In cases coming within (3) (a) above the returns to be used is the IR 5 (green print).

In cases coming within (3) (b) above the return to be used

- IR 3 Individuals.
- IR 4 Companies.
- IR 5A Estates and Trusts.
- IR 7 Partnerships.

In addition to return IR 3, farmers are to complete supplementary return IR 3F, and persons in business or in a profession are to complete supplementary return IR 3B, unless, in either case, a copy of the annual accounts is furnished with the return.

(4) Any person requiring a return form can obtain one from any Inland Revenue office.

(5) Any person or company failing to furnish a return within the prescribed time is liable to a fine not exceeding \$500.

(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 IR 5 if an adjustment is required because of:

- (a) Life insurance premiums paid.
- (b) Additional rebates or exemptions which were not included in the tax code during the year.
- (c) Deductible employment-related expenses.

Dated at Wellington this 4th day of May 1982.

J. SIMCOCK, Commissioner of Inland Revenue.

#### Indecent Publications Tribunal

I, Patrick John McKone, Comptroller of Customs, give notice that I have applied to the Indecent Publications Tribunal for a decision as to whether the books described below are indecent or not, or for a decision as to their classification.

1. Title: *The Love Habit*; author: Anne Cumming; publisher: The Bobbs—Merrill Company Inc.
2. Title: *Hustler* (March 1982), Vol. 8, No. 9; publisher: Hustler Magazine Inc.