



SUPPLEMENT
TO THE
NEW ZEALAND GAZETTE
OF
THURSDAY, MARCH 24, 1892.

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WELLINGTON, MONDAY, MARCH 28, 1892.

Regulations under "The Land and Income Assessment Act, 1891."

JAMES PRENDERGAST,
Administrator of the Government.
ORDER IN COUNCIL.

At the Government House, at Wellington, this twenty-sixth day of March, 1892.

Present:

HIS EXCELLENCY THE ADMINISTRATOR OF THE GOVERNMENT
IN COUNCIL.

IN pursuance and exercise of all the powers and authorities vested in him by the tenth section of "The Land and Income Assessment Act, 1891," His Excellency the Administrator of the Government of the Colony of New Zealand, by and with the advice and consent of the Executive Council of the said colony, doth hereby make the following regulations under and for the purposes of the said Act, that is to say:—

REGULATIONS.

1. If not inconsistent with the context, the meanings given to certain words and expressions by certain regulations made under "The Land and Income Assessment Act, 1891," on the thirty-first day of October last past, shall extend and apply to the following regulations.

2. The Commissioner shall give not less than fourteen days' public notice of the day on or before which returns of income within the meaning of the said Act shall be furnished or made by every person or company; and such notice shall be in the form numbered 1 in the Schedule hereto.

3. A return of income derived or received by any person or company in any year from any source which is made the subject of taxation under the said Act shall be furnished to the Commissioner for the purposes of the Act, either by posting the same to the Commissioner or by delivering the same at his office on or before such day as may be publicly notified under these regulations, as follows:—

- (a.) By every person or company who or which derives or receives any such income as aforesaid:
- (b.) By every attorney or agent for any person permanently or temporarily absent from the colony who derives or receives any such income as aforesaid:
- (c.) By the Public Trustee, and every other trustee, executor, administrator, guardian, committee, or receiver entitled to or having the possession, administration, control, or management of any such income

as aforesaid, where the same is affected by any express trust, or where the person beneficially entitled thereto is under any legal disability.

But where the Commissioner, in exercise of any power vested in him by the Act or these regulations, gives any special notice, such notice may prescribe the time within which the act therein mentioned may be done.

4. Every person or company hereinbefore mentioned or that may be required or empowered by the Act to make or furnish any return of income as aforesaid, and every person acting as the agent, attorney, or trustee of any person, or as the public officer of any company, is hereby respectively required to make or furnish the same in accordance with the Act and these regulations.

5. The form of return of income required by the Act to be made by or on behalf of a person shall be that set forth and numbered 2 in the Schedule hereto; and to every such return shall be added a declaration by the person making the same that such return is true and accurate in all particulars.

6. Partnership returns shall be made by the partner who shall be first named in the partnership deed, agreement, or articles, and, where there shall be no such deed, agreement, or articles, then by the partner who shall be named singly or with precedence to the other partner or partners, in the usual name, style, or firm of such copartnership, or, where such precedent partner shall not be an acting partner resident in New Zealand, then by the precedent acting partner or any sole acting partner resident in New Zealand.

7. Where no such partner shall be resident in New Zealand, then the return shall be prepared and delivered by their agent, manager, or chief representative resident in New Zealand for such partners jointly.

8. The form of return of income required by the Act to be made by or on behalf of a company shall be that set forth and numbered 3 in the Schedule hereto, and shall be accompanied by the balance-sheet of such company issued to the shareholders thereof, or prepared for issue as aforesaid, last prior to the date to which such return relates; and to every return made on behalf of a company there shall be added a declaration by the public officer furnishing it that the same and the balance-sheet and particulars accompanying it are true and accurate in all respects.

9. The form of return of income received or receivable by debenture-holders, and on which the company, as agent, is liable to pay tax in accordance with section two of Schedule C to the said Act, shall be that set forth in the Schedule

hereto and numbered 4; and to every such return there shall be added a declaration by the public officer of the company to the effect set forth in the said form.

10. The list of persons employed by any local authority, company, or persons to be furnished as required by section four of Schedule F to the said Act shall be in the form indicated in the form numbered 2 in the Schedule hereto; and shall be made by the persons liable to make the same on or before the eighteenth day of April in each year.

In the case of a local authority such list shall be so furnished by the secretary, clerk, or other officer fulfilling the duties of secretary or clerk; and if there shall be no such officer, then by the chairman of the local authority.

In the case of a company such list shall be furnished by the public officer thereof; and in the case of a person such list shall be furnished by the employer of the person or persons to whom the list relates.

11. If the Commissioner shall not be satisfied with any return furnished by any person or company under these regulations, or desire further information in respect thereof, he may, in writing, require any such person or company to amend such return, or furnish further particulars, either general or special; or, if the Commissioner thinks fit, he may require any such person or company to produce for examination by the Commissioner, or any person appointed by him for that purpose, at such place and time as may be appointed by the Commissioner in that behalf, any books, accounts, trade-lists or stock-sheets, papers, documents, writings, or instruments that may be considered desirable or necessary to enable the true income of any such person or company to be ascertained for the purposes of the said Act.

For any breach of this regulation every person or public officer shall be liable to a penalty not exceeding fifty pounds.

12. The first returns of income derived or received by any person or company made for the purpose of assessments under the said Act shall be for the year commencing on the first day of April, 1892, but shall be based on the income derived or received for the year ending on the thirty-first day of March, 1892, and thereafter such returns shall be made annually for each succeeding year commencing on the first day of April in each year in respect of the income received for the year ending on the last-preceding thirty-first day of March. The first of such returns shall be made on such day after the first day of April, 1892, as the Commissioner shall prescribe under these regulations, and for each succeeding year on such date after the first day of April therein as the Commissioner shall prescribe as aforesaid.

13. Upon the completion of the assessment of income the particulars thereof shall be entered in a register to be made and kept by the Commissioner.

14. The form of register of income shall be that set forth and numbered 5 in the Schedule hereto.

15. The Commissioner shall cause to be given to each person or company whose name appears in such register as liable to taxation a notice in writing of the making of the assessments. The form of the assessment-notice of income to a person or to a company respectively shall be that set forth and numbered 6 and 7 in the Schedule hereto.

16. Upon any objection to an assessment of income being made, the Board of Review to whom the same has been referred by the Commissioner shall hear and determine the same, and shall either confirm such assessment, or alter, vary, increase, or reduce the same, as it thinks fit.

Forms of objection to be made by any person or by the Commissioner may be in the forms numbered 8 and 9 in the Schedule hereto, as the case requires.

17. The Chairman of the Board shall note the decision of the Board in respect to any such objection upon the return or other document submitted to it, and, after initialling or identifying the same, shall transmit such return or document to the Commissioner, who shall enter the necessary particulars thereof on the register in such manner as he thinks fit.

18. Except as expressly provided by the said Act and the foregoing regulations, the regulations made and issued under the said Act on the thirty-first day of October last past shall extend and apply to the assessments of income, whether of persons or of companies, to be made for the purposes of the said Act, and to the returns to be made by persons or companies, and generally in all other respects such last-mentioned regulations shall, *mutatis mutandis*, apply to the matters provided for in these regulations.

SCHEDULE.

1.

NOTICE TO MAKE RETURNS OF INCOME.

“The Land and Income Assessment Act, 1891.”

NOTICE is hereby given that, in pursuance of the above Act and the regulations made thereunder, every person and company, within the meaning of the said Act, having derived income during the year ending the 31st March, 1892, from

any source or by any means which is made the subject of taxation under the said Act, is hereby required to duly make and furnish to me in the prescribed form returns of such income on or before the day of

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.

Dated this day of , 189 .

Commissioner of Taxes.

2.

“THE LAND AND INCOME ASSESSMENT ACT, 1891.”

In pursuance of the above Act, and of the regulations made thereunder, every person in receipt of income within the meaning of the said Act is required to fill up the following return as far as is applicable to his particular case, and deliver the same at, or forward it by post to, the office of the Commissioner of Taxes, Wellington.

Commissioner of Taxes.

NOTE.—Any person failing or neglecting to furnish a return at the prescribed time, or any person making a false return, is liable to a penalty of not less than £5 nor more than £100, and to pay treble extra duty.

RETURN of the Income of [name in full], [postal address], [occupation], made in pursuance of “The Land and Income Assessment Act, 1891,” and the regulations thereunder, for the year commencing 1st April, 189 , according to the several particulars hereinafter set forth.

INCOME FOR THE YEAR ENDING 31ST MARCH, 189 .

Gross Income derived from Business. £

1. From interest of money deposited or lodged with any bank, society, company, firm, or person ..
2. From interest on bonds, debentures, or like instruments ..
3. From annuities or other annual payments ..
4. From the trade, business, manufacture, or concern of , carried on by me at , within New Zealand ..
5. From the trade, business, manufacture, or concern of , carried on by me at , beyond New Zealand ..
6. From pastoral lands of the Crown ..
7. From mining (other than coal-mining) ..
8. From any source not coming within any of the foregoing heads ..

Total £

Deductions.

Losses, outgoing, and expenses incurred in the production of the gross income stated above .. £

Net income derived from business .. £

Gross Income derived from Employment or Emolument.

1. From the profession, employment, or vocation of ..
2. From salary, wages, allowances, pension, stipend, charge, or annuity of any kind not charged on land ..
3. From commissions or share of profits by way of or in lieu of salary ..
4. From any other source not coming within any of the foregoing heads ..

Total £

Deductions.

Losses, outgoing, and expenses incurred in the production of the gross income stated above .. £

Net income derived from employment or emolument .. £

- I claim deduction of amount paid by me during the year as life insurance premiums on my life (not to exceed £50) .. £
- I claim a deduction on account of land-tax in respect of premises occupied by me .. £

NOTE.—The exemption allowed by law will be deducted in the office of the Commissioner of Taxes.

N.B.—Income derived or received by the owner or occupier of land in New Zealand, or from the use or produce of such land derived by such owner or occupier, or from mortgages of such land, except where otherwise specially provided, need not be included in the gross income; and losses, outgoing, and expenses incurred in the production of such income cannot be deducted.

I, the person making the foregoing return, do solemnly and sincerely declare that the same, and the statements therein referred to or accompanying such return, contain true and accurate details of the several matters and things set forth, and in particular contain a true and accurate account of all income derived by me during the year ending 31st March, 1892; and the deductions claimed by me are those which I am legally entitled to deduct. And I make this declaration under the provisions of "The Land and Income Assessment Act, 1891."

Dated this _____ day of _____, 189 . (Usual signature.)

DEDUCTION ON ACCOUNT OF LAND-TAX PAID IN RESPECT OF PREMISES OCCUPIED FOR BUSINESS OR EMPLOYMENT.

I CLAIM to make a deduction on account of land-tax in respect of premises occupied by me in _____ Street, _____, being Section _____, such deduction being equal to 5 per cent. on £ _____, the amount upon which I am liable to pay land-tax on such premises.

(Signature.)

NAMES, ADDRESSES, AND SHARES OF PARTNERS.

(To be filled up in the case of returns made by or on account of a firm.)

Name in full of each Partner.	Address.	Share in Firm.

I declare that the above statement of the names, addresses, and shares of the partners of the above-named firm is true.

Dated this _____ day of _____, 189 . (Signature.)

STATEMENT TO BE MADE BY PERSONS ACTING AS ATTORNEYS OR AGENTS.

DESCRIPTION of every person for whom I act as attorney or agent (where principal is permanently or temporarily absent from the colony):—

Name in full.	Occupation.	Residence.

Dated this _____ day of _____, 189 . (Signature.)

STATEMENT to be made by Government Departments, Local Authorities, Persons, Firms, Companies, and Societies employing Officers, Managers, Travellers, Clerks, Foremen, Workmen, Servants, and Others, in New Zealand, whether paid by Salary, Weekly Wage, or otherwise.

LIST OF PERSONS IN THE SERVICE OR EMPLOY OF

Name in full.	In what Capacity employed.	Place of Residence.	Rate of Pay, including Salary, Wages, and Commissions and Allowances in lieu of Salary.

Dated this _____ day of _____, 189 . (Signature.)

NOTE.—In the case of any person the total payment to whom does not exceed £160 a year an entry need not be made.

3.

"THE LAND AND INCOME ASSESSMENT ACT, 1891."

IN pursuance of the above Act, and of the regulations made thereunder, every company in receipt of income within the meaning of the said Act is required to fill up the following return as far as is applicable to its particular case, and

deliver the same at or forward it by post to the office of the Commissioner of Taxes, Wellington.

Commissioner of Taxes.

NOTE.—Any company failing or neglecting to furnish a return at the prescribed time, or any company making a false return, is liable to a penalty of not less than £5, nor more than £100, and to pay treble extra duty.

RETURN of the Income of [name of company in full, and postal address] made in pursuance of "The Land and Income Assessment Act, 1891," and the regulations thereunder, for the year commencing the 1st April, 189 :—

Income for the year ended 31st March, 189 : £ _____, being gains and profits derived or received by the said company during such year.

NOTE.—The income of a company shall include dividends earned, sums carried to reserve fund, and any other profits made or income derived and not divided among shareholders or persons entitled to such gains or profits during such year.

N.B.—Income derived or received by the owner or occupier of land in New Zealand, or from the use or produce of such land derived by such owner or occupier of such land, except where otherwise specially provided, need not be included in income, and losses, outgoings, and expenses incurred in the production of such income cannot be deducted.

I, _____, being the duly-appointed public officer of the above-named company, and in that capacity duly authorised to make the above return, do solemnly and sincerely declare that I am well acquainted with the affairs of the said company, and that the said return contains a true and accurate statement of the income of the company for the year ending the 31st March, 189 ; and that the copy of a balance-sheet hereto attached is a true copy of the balance-sheet of the said company issued to the shareholders, or prepared for issue, last prior to the date of this return.

Dated this _____ day of _____, 189 . (Usual signature.)

4.

RETURN AS AGENT FOR HOLDERS OF DEBENTURES.

RETURN of the income received or receivable by the holders of debentures issued by the _____ company, in respect of money borrowed on debentures by the company, for the year ending the 31st March, 189 : £ _____.

I, _____, being the duly-appointed public officer of the above-named company, and in that capacity duly authorised to make the above return, do solemnly and sincerely declare that I am well acquainted with the affairs of the said company, and that the said return contains a true and accurate statement of the income of the debenture-holders in respect of money lent to the said company on debentures for the year ending the 31st March, 189 .

Dated this _____ day of _____, 189 . (Usual signature.)

5.

FORM OF REGISTER OF INCOME.

NAME, occupation, and address :

Income from business :

Income from employment or emolument :

Total income :

Exemption :

6.

"THE LAND AND INCOME ASSESSMENT ACT, 1891."

To Mr. _____

TAKE notice that your name appears on the Income-tax Register as follows: For income of _____ pounds sterling derived from business, and for income of _____ pounds sterling derived from employment or emolument, for the year ending 31st March, 189 .

If you consider yourself aggrieved by the proposed assessment, you may make objection in the prescribed manner.

Objections must be signed by the objector and should be written on the prescribed form (which may be obtained at any post-office) and posted to me not later than the day of _____, 189 .

Commissioner of Taxes.

NOTE.—Public notice will be given of the first sitting of the Board of Review.

7.

"THE LAND AND INCOME ASSESSMENT ACT, 1891."

NOTICE OF ASSESSMENT OF COMPANIES.

To _____, Public Officer of _____ Company, TAKE notice that the name of the company appears on the Income-tax Register for £ _____, being gains and profits derived or received during the year ending the 31st March, 189 .

If the company considers itself aggrieved by the proposed assessment, objection may be made in the prescribed manner.

Objections must be signed by the Public Officer, and should be written on the prescribed form (which may be obtained at any post-office), and posted to me not later than the day of , 189 .

Dated this day of , 189 . Commissioner of Taxes.

8.

“The Land and Income Assessment Act, 1891.”

NOTICE OF OBJECTION.

To the Commissioner of Taxes, Wellington.

I HEREBY give you notice that I object to the assessment of my income on the following grounds: [*Here state shortly and clearly your reasons for objecting.*]

(Name.)

(Address.)

(Date.)

9.

“The Land and Income Assessment Act, 1891.”

NOTICE OF OBJECTION BY THE COMMISSIONER OF TAXES.
To .

I HEREBY give you notice, under section 19 of the said Act, that I object to the assessment on your income on the following grounds: [*State grounds shortly.*]

And I propose to assess you in respect of income as follows: [*State assessment.*]

If you consider yourself aggrieved by the proposed assessment, you should appear before the Board of Review and object to the alteration being made.

Wellington, 189 . Commissioner of Taxes.

ALEX. WILLIS,
Clerk of the Executive Council.

By Authority: GEORGE DEDSBURY, Govt. Printer, Wellington.