

1893.

NEW ZEALAND.

## LAND AND INCOME TAX.

(REGULATIONS UNDER ACTS OF 1891 AND 1892.)

*Laid before both Houses of the General Assembly in pursuance of section 11 of "The Land and Income Assessment Act, 1891."*

[Gazette No. 8, 2nd February, 1893.]

REGULATION UNDER "THE LAND AND INCOME ASSESSMENT ACT, 1891."

GLASGOW, Governor.—ORDER IN COUNCIL.

At the Government Buildings, at Wellington, this twenty-sixth day of January, 1893.

Present: The Honourable Sir P. A. Buckley, K.C.M.G., presiding in Council.

In pursuance and exercise of the powers and authorities conferred by section ten of "The Land and Income Assessment Act, 1891," and of all other powers and authorities enabling him in this behalf, His Excellency the Governor of the Colony of New Zealand doth hereby make the following regulation, under and for the purposes of the said Act, and doth hereby direct that the same shall be read and construed as part of the regulations with reference to the returns of land and mortgages already made and now in force under the said Act, namely:—

*Regulation.*

If the Commissioner shall not be satisfied with any return of land and mortgages furnished by any person or company, and if the Commissioner shall at any time desire further information in respect thereof, he may, in writing, require such person or company to amend such return, or furnish further particulars of any land or mortgages, or of the value thereof respectively; or, if the Commissioner thinks fit, he may require any such person or company to produce, for examination by the Commissioner or by 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, papers, documents, writings, or instruments that the Commissioner may consider desirable or necessary to enable the true value of any land or mortgage to be ascertained for the purpose of this Act. For any breach of this regulation every person or company, as the case may be, shall be liable to a penalty not exceeding fifty pounds.

ALEX. WILLIS,  
Clerk of the Executive Council.

[Gazette No. 18, 14th March, 1893.]

REGULATIONS UNDER LAND AND INCOME ASSESSMENT ACTS.—SHIPPING AND INSURANCE.

GLASGOW, Governor.—ORDER IN COUNCIL.

At the Government House, at Wellington, this fourteenth day of March, 1893.

Present: His Excellency the Governor in Council.

In pursuance and exercise of all powers and authorities vested in him by or under "The Land and Income Assessment Act, 1891," and "The Land and Income Assessment Act Amendment Act, 1892," His Excellency the Governor 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 Acts, that is to say,—

*Regulations.*

1. Every person or company engaged in any business as owner or charterer of shipping shall be assessed for taxation in respect thereof upon income derived from such business as such owner or charterer carried on in New Zealand, and also upon income from any business as such owner or charterer originating in New Zealand and carried on with places beyond New Zealand, but not upon income from any such business originating in places beyond New Zealand and carried on with places within New Zealand.

1—B. 15B.