

The Commissioner of Taxes may require such owner or charterer to supply him with any information he may consider necessary to enable him to determine what income of a person or company engaged in business as owner or charterer of shipping is income liable to be assessed for taxation under "The Land and Income Assessment Act, 1891," and its amendment.

2. The income of every insurance company derived from business carried on in New Zealand, and from income from investments in New Zealand other than upon land or mortgages of land, shall be deemed to be the income of such company in New Zealand; and the income of such company shall not include income from business carried on beyond New Zealand, or income from investments beyond New Zealand.

The Commissioner of Taxes may require to be supplied with information he may consider necessary to enable him to determine what income of an insurance company is income in New Zealand and liable to be assessed for taxation under the provisions of the said Acts.

3. Every person or company engaged in business in New Zealand as an owner or charterer of shipping, and every company carrying on business in New Zealand as an insurance company within the meaning of the said Acts, shall be liable to all other provisions of the said Acts, or either of them, or of any regulations now or hereafter in force thereunder, so far as the provisions of the said Acts or regulations are or may be applicable to any such person or company as aforesaid.

J. F. ANDREWS,

Acting Clerk of the Executive Council.

[Gazette No. 39, 12th May, 1893.]

REGULATIONS UNDER "THE LAND AND INCOME ASSESSMENT ACT, 1891," AND ITS AMENDMENTS.

GLASGOW, Governor.—ORDER IN COUNCIL.

At the Government House at Wellington, this tenth day of May, 1893.

Present: His Excellency the Governor in Council.

IN pursuance and exercise of all the 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,—

1. The form of Return of Income required by the said Acts to be made by or on behalf of a person shall be that set forth in the Schedule A attached hereto, in lieu of the form prescribed in that behalf by the regulations made by Order in Council bearing date the 26th day of March, 1892:

2. The form of Return of Income required by the said Acts to be made by or on behalf of a company shall be that set forth in the Schedule B attached hereto, in lieu of the form prescribed in that behalf by the regulations made by Order in Council bearing date the 26th day of March, 1892:

And doth hereby direct that the regulations herein contained shall henceforth be read and construed as part of the regulations made on the 26th day of March, 1892, as aforesaid.

#### SCHEDULE A.

*"The Land and Income Assessment Act, 1891," and its Amendments.*

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 its amendments, and the regulations thereunder.

*Income Derived during the Year ending 31st March, 18*

Gross Income derived from Business.

(See Schedule D, page 3.)

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
5. From pastoral lands of the Crown	
6. From mining	
7. From any source not coming within any of the foregoing heads (state source)	
Total	£

N.B.—Dividends from companies should not be included in income.

Income derived from any source whatsoever beyond the colony and received in the colony must be included in this return.