



PRACTICE NOTE

PN 33/91

Date: 5th August 1991

Return Forms

Introduction

For the years up to and including 1990/91 return forms have been issued in respect of a year of assessment. In April 1991 this procedure was changed for resident individuals and return forms are now issued in respect of the income year. The first year for which this applies is for the income year ended 5th April 1991.

Revised Procedure

Return forms will in future be issued in respect of the income received during a year ended 5th April or part-year ending/commencing during a year ended 5th April. In order to facilitate this revised procedure, return forms now have a specific colour allocated to a specific year. In respect of all part-years this colour will in future be GREY.

The colours that are being used at present are:

COLOUR	Income Year ended	Year of assessment
ORANGE	5th April 1986	1986/87
BLUE	5th April 1987	1987/88
GREEN	5th April 1988	1988/89
RED	5th April 1989	1989/90
PURPLE	5th April 1990	1990/91
YELLOW	5th April 1991	-----

a) For administrative reasons it would assist the Division if agents ensure that Grey forms are used for all part-year returns of income.

b) Persons submitting return forms are requested not to use other blank return forms or to alter in any way the details on the coloured forms.

Stocks of the above coloured return forms are available on request from the Income Tax Office.