

BRAZIL.

For Gasper, Gregory, *substitute* Gasper, Gregory Hendrik Adrianus.
 For Hoepcke, S.A., Carlos, *substitute* Hoepcke, S.A., Carlos (Empreza Nacional de Anvegacao "Hoepcke.")
 For Mendes y Cia., Alves, *substitute* Alves, Mendes y Cia.
 For Motores Deutz, Otto Legitimo Ltda., Soc., *substitute* Motores Legitimo Ltda., Soc. (Otto Deutz).
 For Repzalez, Celso Ramon, *substitute* Gonzalez, Celso Ramon.
 For Wagner Ltda., Gunther Fabrica Mello Souza 86, Rio de Janeiro, *substitute* Wagner Ltda., Fabrica Gunther Mello Souza 86, Caixa Postal 1531, Rio de Janeiro.

CHILE.

For Taibo S.A. (Taiheiy Boeki K.K.) Ed. Royal 211, Casilla 1202, Santiago, *substitute* Taibo S.A., Cia Commercial, Agustinas 1055, Casilla 1202, Santiago.

CHINA.

In relation to China Hat Co. (Sheng Hsi Foo Hat Co.), *delete* (Sheng Hsi Foo Hat Co.).

COLOMBIA.

For Albingia V.A.G. Carrera 8A, 15-45 Bogota, and Albingia, Cia de Seguros, Bogota, *substitute* Albingia Verscherungs A.G. (Cia de Seguros Albingia) Carrera 8A, 15-45, Bogota.
 In relation to Lehmann, Otto (Almacen Musical), for Barranquilla, *substitute* San Blas, 20 de Julio, Cuartel 12, Barranquilla.

MEXICO.

For "El Enfora" S.A., Fabrica de Loza, *substitute* "El Anfora" S.A., Fabrica de Loza.
 For Fabrica de Loza "El Enfora" S.A., *substitute* Fabrica de Loza "El Anfora" S.A.
 For Hellig, Aldemar, *substitute* Hellig, Waldemar.

NICARAGUA.

For Ueberseiszig, Maria de Managua, *substitute* Ueberseiszig, Maria de (Restaurant Aleman) la Calle Sureste 107, Managua.

PANAMA.

For Arosemana, Francisco Alvarado, *substitute* Alvarado, Funeraria Francisco.

PERU.

In relation to Gerbolini S.A., Negociacion, for Lima, *substitute* and Paseo de la Republica 299, Lima.
 In relation to Negociacion Gerbolini S.A., for Lima, *substitute* and Calle Mercaderes 416, Lima.
 For Pacific Trading Co., Ltd. (Taiheiy Boeki K.K.) Lima, *substitute* Taibo S.A. (Taiheiy Boeki K.K.) Ed. Royal 211, Lima.

PORTUGAL.

For Cortumes da Povia, Fabrica de (Cia. Nacional Mercantil), *substitute* Fabrica de Curtumes da Povia (Cia. Nacional Mercantil).
 For Nacional Mercantil Cia. (Fabrica de Cortumes da Povia), *substitute* Nacional Mercantil Cia. (Fabrica de Curtumes da Povia).

SPAIN.

In relation to Naviera Levantina Ltda., Cia., *delete* s.s. "Adeje," "Isore," "San Isidro," and "San Juan II."

Authorizing the Laying-off of Road of less Width than 66 ft.

WHEREAS in the opinion of the Minister of Lands it is inexpedient, by reason of the fact that the land shown upon the plan of the Town of Fendalton Extension No. 73, affecting part Rural Section 94, Block X, Christchurch Survey District, Canterbury Land District, is intended to be used wholly for residential purposes, that Otara Street shown thereon should be of the width of 66 ft.:

Now, the Minister of Lands doth hereby, in pursuance of the power conferred upon him by section 17, subsection (1), of the Land Act, 1924, and of every power him thereunto enabling, authorize the laying-off of Otara Street of a width of not less than 55 ft.: Provided always that it shall not be lawful for any person to erect or cause to be erected any building at a less distance than 33 ft. from the middle of such street.

Given under the hand of the Minister of Lands, this 7th day of May, 1942.

J. G. BARCLAY,
 For the Minister of Lands.

(L. and S. 25/292.)

Notice to make Returns of Income under the Land and Income Tax Act, 1923, and Amendments.

EVERY person and company, whether a taxpayer or not, having derived income during the year ended 31st March, 1942, from any source or by any means which is made the subject of taxation under the Land and Income Tax Act, 1923, or any amendment thereof, is hereby required to forward to or deliver at my office, Wellington C. 3, in the prescribed form (obtainable at any post-office), returns of such income on or before the 1st June, 1942.

Where returns are accepted for a year ending later than 31st March they shall be made within two months of such later date.

Details of those required to furnish returns are displayed at post-offices.

Any person failing to furnish a return at the prescribed time is liable to a penalty up to £100.

J. M. PARK, Commissioner of Taxes.

Notice calling up Reservists for Service Overseas with the Armed Forces.

National Service Department,
 Wellington, 14th May, 1942.

IT is hereby notified for general information that, in pursuance of the powers vested in me by Regulation 44 of the National Service Emergency Regulations 1940, I have this day issued to—

Halvor Halverson, Farm Hand, care of Mr. T. A. McNaught, Tuakau, Registration No. 624056,
 Claude Henry Smith, Farm Labourer, care of R. D. Knight, Longburn, Registration No. 623384,
 Arthur Collett Heckler, Farm Hand, Mauriceville, Registration No. 454139, and
 Robert Nelson Wilde, Miner, Blackmore Street, Greymouth, Registration No. 627102,

notices calling them up for service overseas with the Armed Forces, such persons having been severally convicted for that, being reservists belonging to a division of the Reserve the enrolment of which has been proclaimed, they did fail to make application in writing for enrolment in that class of the Reserve as required by Regulation 43 (1) of the National Service Emergency Regulations 1940.

J. S. HUNTER,
 Director of National Service.

Notice calling up Reservist for Service with the Territorial Force.

National Service Department,
 Wellington, 14th May, 1942.

IT is hereby notified for general information that, in pursuance of the powers vested in me by Regulation 44 of the National Service Emergency Regulations 1940, I have this day issued to—

Harold Edward Guppy, Dealer, 50 West Street, Newton, Auckland, Registration No. 624409,

a notice calling him up for service with the Territorial Force, such person having been convicted for that, being a reservist belonging to a division of the Reserve the enrolment of which has been proclaimed, did fail to make application in writing for enrolment in that class of the Reserve as required by Regulation 43 (1) of the National Service Emergency Regulations 1940.

J. S. HUNTER,
 Director of National Service.