

(3) The annual sum so payable by the licensee shall be ten cents (10c) payable on demand; provided always that the Minister may review the annual sum payable at the end of the first year or any subsequent year of the said term.

Dated at Wellington this 1st day of March 1974.

P. E. MUERS.

(M.O.T. 54/7/26)

*Tariff and Development Board Interim Report No. 277—
Vinyl Floor Coverings, Other Than Tiles*

GOVERNMENT has considered the above interim report and the decision made thereon has been implemented in the following measure:

Customs Tariff (Vinyl Floor Coverings) Amendment Order 1974.

J. A. KEAN, Comptroller of Customs.

*Average Price for Apples and Pears for the 1973-74 Season
Declared (No. 676 Ag. 3328)*

PURSUANT to section 27 (7) of the Apple and Pear Marketing Act 1971, notice is hereby given that the Apple and Pear Prices Authority has determined that the average price to be paid to growers by the New Zealand Apple and Pear Marketing Board for apples and pears grown during the 1973-74 season shall be 122.70825c per bushel of bare fruit ungraded and unpacked and delivered to the receiving depot of the Board nearest to the orchard on which the fruit was grown.

Dated at Wellington this 25th day of February 1974.

R. M. RICHARDSON, Chairman,
Apple and Pear Prices Authority.

*Notice to Make Returns of Land Under the Land and
Income Tax Act 1954*

PURSUANT to the Land and Income Tax Act 1954, the Commissioner of Inland Revenue hereby gives notice as follows:

1. A return of land held as at noon on 31 March 1974, is required from every person and company, whether a taxpayer or not, being the owner of land in New Zealand within the meaning of the Land and Income Tax Act 1954, if the total unimproved value as at noon 31 March 1970 exceeded \$60,000, and the land is not of the classes specified in paragraph 3 below.

2. Land tax is dealt with by the Masterton office of the Department and returns may be sent there or to any district office of the Inland Revenue Department, not later than 7 May 1974.

3. Returns of land are not required for classes of land used solely or principally for the purpose of a business of—

- (1) Animal husbandry (including poultry-keeping, bee-keeping and the breeding of horses); or
- (2) Growing fruit, vegetables, or other crop producing plants; or
- (3) Horticulture; or
- (4) Viticulture.

Provided that the exemption in this paragraph shall not extend to land used for the purposes of a racecourse within the meaning of the Racing Act 1971 or to land used solely or principally for the purposes of forestry or silviculture.

4. The Valuation of Land Amendment Act (No. 2) 1970 amended the basis for valuation of land. The Valuation Department is progressively revaluing land on a "land value" basis instead of an "unimproved value". Under section 48 of the Land and Income Tax Act 1954, the unimproved values prevailing as at 31 March 1970 are to be taken to be the unimproved values in assessing land tax for the year ended 31 March 1974.

5. Return forms are available at all district offices of the Inland Revenue Department.

6. Any person or company failing to furnish a return within the prescribed time is liable to a fine not exceeding \$200 or not less than \$4.

Dated at Wellington this 1st day of March 1974.

D. A. STEVENS, Commissioner of Inland Revenue.

Boundaries of the Borough of Onehunga Defined

PURSUANT to section 26 of the Municipal Corporations Act 1954, the Secretary for Local Government hereby defines, as set out in the Schedule hereto, the boundaries of the Borough of Onehunga; the previous boundaries having been altered by notice given by the Minister of Internal Affairs on 27 January 1972, published in the *Gazette* on 3 February 1972, page 214.

SCHEDULE

BOUNDARIES OF BOROUGH OF ONEHUNGA

ALL that area in the North Auckland Land District bounded by a line commencing on the eastern side of Manukau Road in Block I, Otahuhu Survey District, at the southernmost corner of that part of Lot 1, D.P. 4094, taken for pumping station by proclamation, (*New Zealand Gazette*, 1926, page 1483), and proceeding north-easterly, generally along the south-eastern boundaries of the said part Lot 1, Lots 12, 13, 14 and 15, D.P. 21888; Lots 8, 9A, 9B, 10, 11, 12, 13A and 13B, D.P. 45559; Lot 1, D.P. 53912; Lots 21 to 25 inclusive, D.P. 18933; and Lots 14 to 23 inclusive, D.P. 38538; thence south-easterly along the north-eastern boundary of that part of Allotment 13 of Section 12, Suburbs of Auckland, shown on D.P. 17358 and along the north-eastern side of Tiwai Road; thence north-easterly along the north-western side of Campbell Road to a point in line with the north-eastern side of Moana Avenue; thence south-easterly along a right line across Campbell Road, to and again north-easterly along the south-eastern side of Campbell Road to the westernmost corner of Lot 1, D.P. 44960; thence south-easterly along the south-western boundaries of Lots 1 and 2, D.P. 44960; Lots 17, 18 and 19, D.P. 9388; Lot 97, D.P. 19520; Lots 98 to 101 inclusive, D.P. 46755; Lots 102, 103, and 104, D.P. 19520; Lots 1 and 3, D.P. 38551; Lots 4A and 4B, D.P. 49383; Lot 5, D.P. 38551; Lot 110, D.P. 19520; Lot 6, D.P. 38551; Lot 14, D.P. 38558; Lot 135, D.P. 20802; Lot 176, D.P. 50554; Lot 191, D.P. 17735; and Lot 214, D.P. 17735, crossing the intervening Tawa, Te Kawa, Ngatiawa and Pahia Roads, to the southernmost corner of that Lot 214; thence along a right line to the junction of the south-eastern side of Rangipawa Road, with the middle of Houpara Road and along the middle of that road, to and north-easterly along the middle of Oranga Avenue, to the middle of Rockfield Road; thence southerly along the middle of that road, to a point in line with the northern side of Mount Smart Road; thence southerly generally along a right line across Mount Smart Road to the north-western corner of Lot 1, D.P. 20643; thence to and along the western boundaries of that Lot 1, Lot 3, D.P. 56118; Lot 2, D.P. 62489; Lot 3, D.P. 38835; Lot 1, D.P. 56470; part Allotment 8 shown on D.P. 21737; Lot 1, Deeds Plan 850, and Lot 2, D.P. 51199, crossing the intervening Onehunga Branch Railway and Church Street, to and south-easterly generally along a series of right lines being the generally south-western boundary of Allotment 4 of Section 17, Suburbs of Auckland, across Neilson Street, to and along the south-western boundary of Lot 1, D.P. 45779, to the line of mean high water of the Manukau Harbour in Block V, Otahuhu Survey District; thence south-westerly generally along that line of mean high water; to and along the eastern boundary of Lot 2, D.P. 65416, and again south-westerly and westerly generally along the line of mean high water of the Manukau Harbour, to and south-westerly along the south-eastern boundary of Allotment 86, Small Lots Near Onehunga, to and again along that line of mean high water, to and along the southern boundaries of Lots 6 and 2, D.P. 25356, the southern end of Alfred Street, the southern boundaries of Lot 19, D.P. 61642, and Lot 1, D.P. 25356, to its south-western corner; thence northerly along the western boundary of the said Lot 1, to and westerly along the southern boundaries of Lot 8, D.P. 60132 (now public street), and Lot 12, D.P. 60132, to and north-westerly along the south-western boundaries of Lots 12, 11, D.P. 60132, Lot 3, D.P. 60132 (now public street), and Lot 1, D.P. 60132, to the said line of mean high water; thence northerly, southerly and westerly generally along that line of mean high water, passing under Mangere Bridge, to and northerly generally along the western boundaries of Lots 1 and 2, D.P. 24425 (now public street), to and along the western side of Gloucester Park Road, again along the line of mean high water as shown on S.O. Plan 683, to and north-westerly along the south-western side of Beachcroft Avenue, to and south-westerly generally along the south-eastern boundary of an area of 4704 m² (1-0-26, Motorway, *Gazette*, 1971, page 1547) as shown on S.O. Plan 43135, to and along that line of mean high water and the northern boundary of an area of 5286 m² (1-1-09, now public street), as shown on S.O. Plan 40335 to the western side of Frederick Street in Block VIII, Titirangi Survey District; thence north-easterly generally along the generally north-western side of Frederick Street, to the