

being Lot 1, D.P. 53649, being part Allotment 22, Parish of Mangatawhiri, C.T. 4c/1019 (Auckland Registry).

(iii) An area of 13 acres 1 rood 37.7 perches, more or less, situated south of and adjoining Kitchener Road East, opposite the junction with John Street, South Pukekohe, being Lot 1, D.P. 42134, and Lot 3 and part Lot 1, D.P. 32925, and being part Allotment 45, Parish of Pukekohe, C.T. 1139/75 (Auckland Registry).

These three areas were previously declared as (b) (i), (ii) and (iii) in notice No. 944.

*This notice should be read together with notice No. 944 dated 11 October 1974.

Dated at Wellington this 11th day of March 1976.

A. T. JOHNS,

Director-General of Agriculture and Fisheries.

*New Zealand Gazette 1974, p. 2442

Notice Declaring Lands to be Infected Areas Under Potato Cyst Nematode Regulations 1974 (No. 1380 Ag. 61422)

PURSUANT to regulation 3 (1) of the Potato Cyst Nematode Regulations 1974, notice is hereby given that the following lands are declared to be infected areas:

(a) The land on which potato cyst nematode has been found—

(i) An area of 10 acres, more or less, situated at Foy Road, north of the junction with Blake's Road, Pukekohe, being Lot 80 of Section 2 of the Parish of Pukekohe, C.T. 63/30 (Auckland Registry).

(ii) An area of 3 acres, more or less, situated north of the junction of Foy and Blake's Road, Pukekohe, being Lot 270, Section 2, Parish of Pukekohe, C.T. 74/210 (Auckland Registry).

These two areas were previously declared as (b) (iii) and (vi) in notice No. 936.

(b) Other land within a radius of 80 kilometres of the land described in paragraph (a) above being—

(i) An area of 20 acres and 18 perches, more or less, situated south and east of the junction of Pukehilltop, Waiuku and Puni Roads, being part D.P. 10802, Allotments 199 and 200 of Suburban Section 2 of the Parish of Pukekohe, C.T. 254/135 (Auckland Registry).

*This notice should be read together with notice No. 936 dated 10 October 1974.

Dated at Wellington this 11th day of March 1976.

A. T. JOHNS,

Director-General of Agriculture and Fisheries.

*New Zealand Gazette 1974, p. 104

Notice Declaring Lands to be Infected Areas Under Potato Cyst Nematode Regulations 1974 (No. 1379 Ag. 61422)

PURSUANT to regulation 3 (1) of the Potato Cyst Nematode Regulations 1974, notice is hereby given that the following lands are declared to be infected areas:

(a) The land on which potato cyst nematode has been found—

(i) An area of 15 acres 2 roods 4.4 perches, more or less, situated west of and adjoining the junction of Foy and Blake Road, Pukekohe, being Lots 2, 3, and 4, D.P. 23377, and portion Allotments 205 and 206 of Section 2 of the Parish of Pukekohe, C.T. 624/253 (Auckland Registry).

(ii) An area of 4 acres 2 roods 30.1 perches, more or less, situated south-west of and adjoining Foy Road, Pukekohe, being Lot 1, D.P. 23377, and portion Allotments 205 and 206 of Section 2 of the Parish of Pukekohe, C.T. 623/55 (Auckland Registry).

(iii) An area of 11 acres and 18.8 perches, more or less, situated south of and adjoining Puni and Foy Roads at their junction, Pukekohe, being part D.P. No. 10862, Allotment 195, of Suburban Section 2 of the Parish of Pukekohe, C.T. 254/134 (Auckland Registry).

(iv) An area of 10 acres, more or less, situated south-east of and adjoining Puni Road, Pukekohe, being part D.P. 10862, Allotment 196, Suburban Section 2 of the Parish of Pukekohe, C.T. 315/328 (Auckland Registry).

These four areas were previously declared as (b) (i), (ii), (iii) and (iv) in notice No. 1257.

*This notice should be read together with notice No. 1257 dated 7 October 1975.

Dated at Wellington this 11th day of March 1976.

A. T. JOHNS,

Director-General of Agriculture and Fisheries.

*New Zealand Gazette 1975, p. 2289

Notice Declaring Lands to be Infected Areas Under Potato Cyst Nematode Regulations 1974 (No. 1378 Ag. 61422)

PURSUANT to regulation 3 (1) of the Potato Cyst Nematode Regulations 1974, notice is hereby given that the following lands are declared to be infected areas:

(a) The land on which potato cyst nematode has been found—

(i) An area of 4 acres and 22 perches, more or less, situated west of and adjoining Wellington Road, Pukekohe, being Lot 4, D.P. 6611, portion Allotment 58 of Suburban Section 2 of the Parish of Pukekohe, C.T. 239/126 (Auckland Registry). Previously declared as (b) (ii) in notice No. 1256.

*This notice should be read together with notice No. 1256 dated 7 October 1975.

Dated at Wellington this 11th day of March 1976.

A. T. JOHNS,

Director-General of Agriculture and Fisheries.

*New Zealand Gazette 1975, p. 2289

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 1976 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 1976.

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

- (a) Animal husbandry (including poultry-keeping, bee-keeping, and the breeding of horses); or
- (b) Growing fruits, vegetables, or other crop-producing plants; or
- (c) Horticulture; or
- (d) Viticulture.

Provided that the exemption in this paragraph shall not extend to land used for the purposes of a race-course 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 1976.

(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 8th day of March 1976.

T. M. HUNT, Commissioner of Inland Revenue.

The Commerce Act 1975—Decision of the Commerce Commission

PUBLIC notice is hereby given that the Commerce Commission has heard and determined an appeal by The Golden Bay Cement Company Limited against a decision of the Secretary