New Zealand Tariff Item No.	C.C.C.N. Heading No.	Description in Terms of the New Zealand Tariff
76.05.000	76.05 80.01	Aluminium powders and flakes Unwrought tin; tin waste and scrap; viz:
80.01.001 82.14.002 82.14.009	82.14	Solder Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware, OTHER THAN blanks for making spoons, forks and butter-knives
84.04.000 84.05.000 84.24.001 84.24.002 84.24.009 84.24.019 84.24.041 to 84.24.079 to	84.04 84.05 84.24	Steam engines with self-contained boilers  Steam and other vapour power units, not incorporating boilers  Agricultural and horticultural machinery for soil preparation or cultivation; lawn and sports ground rollers  OTHER THAN discs for harrows, not being harrows designed for use solely with garden tractors; discs for ploughs; mould board plates, unbent; plough beam forgings; rotary hoes and rotary tillers and parts thereof; scarifying/grooving machines for turf maintenance; skeith plates; steel shoreplates cut to pattern and stone removing machines
84.24.181 84.24.221 84.24.229	84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar
84.25.031 to 84.25.129 84.25.239 to 84.25.289		cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29) OTHER THAN combine harvester-threshers and parts thereof; baling machines pick up type; forage harvesters and parts thereof; hay or grass mowers whether or not self propelled, being reel and rotary and other types, and parts thereof, not being mowers operated solely by man power; mowers of the type used for cutting hay and other crops
90.09.011 90.09.019	90.09	Image projectors; photographic enlargers and reducers, viz: Photographic enlargers and reducers
91.04.001	91.04 92.04	Other clocks, viz: Chronometers Accordions, concertinas and similar musical instruments; mouthorgans, viz:
92.04.001 92.05.000 92.09.000 97.02.001	92.05 92.09 97.02	Mouthorgans Other wind musical instruments Musical instrument strings Dolls
97.02.009 \$\int 97.03.001\$ Ex 97.03.002 Ex 97.03.009	97.03	Other toys; working models of a kind used for recreational purposes OTHER THAN: toys and models of plastic; radio remote control apparatus for model ships and aircraft
97.05.000	97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)
98.01.001 to 98.01.003 98.01.007 to 98.01.058	98.01	Buttons and button moulds, studs, cuff-links, and press fasteners, including snap-fasteners and press studs; blanks and parts of such articles OTHER THAN button blanks of hardened casein; press-fasteners, including snap-fasteners and press studs, blanks and parts thereof
98.04.001 98.04.009	98.04	Pen nibs and nib points

Apple and Pear Prices Authority (No. 1906, Ag. 3328)

PURSUANT to section 31A of the Apple and Pear Marketing Act 1971, the Apple and Pear Prices Authority hereby fixes an industry levy of 0.2c per kilogram for apples and pears for the year ending the 30th day of June 1979.

Dated at Wellington this 21st day of February 1978.

R. M. RICHARDSON, Chairman,

Notice to Make Returns of Land Under the Land Tax Act 1976

PURSUANT to the Land Tax Act 1976, the Commissioner of Inland Revenue hereby gives notice as follows:

(1) A return of land held as at noon on 31 March 1978 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 Tax Act 1976, if the total land value as at noon 31 March 1978 exceeded \$175,000 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 1978.

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

(a) Animal husbandry (including poultry-keeping, and the breeding of horses); or

(b) Growing fruits, vegetables, or other crop-producing plants or

plants; or (c) Horticulture; or

(d) Viticulture,

Provided that the exemption in this paragraph shall not extend to land used for the purpose of a racecourse, within the meaning of the Racing Act 1974 or to land used solely or principally for the purpose of forestry or silviculture.

(4) Return forms are available at all district offices of the Inland Revenue Department.

(5) Any person or company failing to furnish a return within the prescribed time is liable to a fine not exceeding

Dated at Wellington this 8th day of March 1978.

T. M. HUNT, Commissioner of Inland Revenue.

Notice of Acquisition of Public Reserve by the Crown

PURSUANT to the Reserves and Domains Act 1953, notice is hereby given that the land, described in the Schedule hereto. has been acquired as a reserve for recreation purposes, subject to the provisions of Part II of the said Act.

## **SCHEDULE**

NORTH AUCKLAND LAND DISTRICT—BAY OF ISLANDS COUNTY Lot 2, Deposited Plan 23664, being part Old Land Claim 39, situated in Block XI, Kerikeri Survey District: area, 5943 square metres, more or less. Certificate of title, No. 653/218, of the North Auckland Land Registry.

Dated at Wellington this 8th day of March 1978.

N. S. COAD, Director-General of Lands.

(L. and S. H.O. Res 2/4/4; D.O. NP 229/2/4)