thence south-easterly and southerly along the north-eastern and eastern boundaries of part Section 10, aforesaid, to the generally northern boundary of Section 89, Block I, Invercargill Hundred; thence easterly generally along that boundary and the right (north) bank of the old Waihopai River to its intersection with the middle line of the new channel of that river; thence easterly along that middle line to its intersection with a line parallel to and 60.35 metres north-east of the original middle line of Racecourse Road, as defined on S.O. Plans 6356 and 200; thence south-easterly along that line to its intersection with the south-easterly along that line to its intersection with the south-easterly along that boundary to a point 70.41 metres north-east of the original middle line of Racecourse Road, as defined on S.O. Plan 200; thence south-easterly along a line parallel to and 70.41 metres north-east of the original middle line of Racecourse Road to the south-easterly along that boundary of Lot 3, D.P. 10332; thence north-easterly along that boundary to the south-easterly along that boundary to the south-easterly along that boundary to the original middle intersection with the middle line of the new channel of that along that boundary and its production to the original middle along that boundary and its production to the original middle line of Findlay Road as defined on S.O. Plan 200; thence south-westerly along that middle line to a point in line with the south-western boundary of Lot 4, D.P. 4356; thence north-westerly along a right line to the north-western side of Findlay Road; thence south-westerly along that road-side to its intersection with a line parallel to and 50.29 metres north-east of, the middle line of Racecourse Road as defined on S.O. Plan 200; thence south-easterly along that line to the south-eastern boundary of Section 6 Rlock II line to the south-eastern boundary of Section 6, Block II, Invercargill Hundred; thence north-easterly along that boundary to a point in line with the north-eastern boundary of Lot 1, D.P. 4597; thence south-easterly to the northernmost corner of Lot 1, D.P. 4597; thence north-easterly along the north-western boundary of Lot 1, D.P. 9781, to the south-western boundary of Lot 5, Deeds Register Plan 153; thence south-easterly along the south-western boundary of Lot 5, aforesaid, and its production across State Highway No. 1 to the north-western boundary of Lot 1, D.P. 8051; thence north-easterly and south-easterly along the north-western and north-eastern boundaries of Lot 1, D.P. 8051; and the production of the last-mentioned boundary across the Main South railway and continuing south-easterly along the north-eastern boundary of Lot 3, D.P. 8051, to the easternmost corner of that Lot; thence south-westerly along the south-eastern boundary of Lot 3, D.P. 8051, to the south-remost corner thereof; thence south-easterly and south-westerly along the north-eastern and south-eastern boundaries of Section 44, Block II, Invercargill Hundred, to a point in line with the south-western boundary of part Section 72, Block II, aforesaid, more particularly shown on D.P. 2035; thence south-easterly by a right line across Oteramika Road to and along that boundary and its production to a point in line with the south-western boundary and its production to a point in line with the south-western boundary and its production to a point in line with the south-western boundary and its production to a point in line with the south-western boundary and its production to a point in line with the south-western boundary and its production to a point in line with the south-western boundary and its production to a point in line with the south-western boundary and its production to a point in line with the south-western boundary and its production to a point in line with the south-western boundary and its production to a point in line with the south-western boundary and its production to a point in line Invercargill Hundred; thence north-easterly along that boundalong that boundary and its production to a point in line with the south-eastern boundary of Lot 7, Deeds Register Plan 63; thence south-westerly by a right line to and along that boundary to the northernmost corner of the westernmost part of Section 72, Block II, aforesaid (more particularly described in C.T. B2/924); thence south-easterly and south-westerly along the north-eastern and south-western boundaries of part Section 72, aforesaid, to the northernmost corner of Section 82, Block XXII, Invercargill Hundred, thence south-easterly along the north-eastern boundary of thence south-easterly along the north-eastern boundary of Section 82, aforesaid, to the easternmost corner thereof, being Section 82, aforesaid, to the easternmost corner thereof, being a point on the northern side of Mason Road thence due south by a right line to the intersection with the northern side of Lardner Road; thence easterly along that roadside to a point in line with the western boundary of Section 9B, Block XXII, aforesaid; thence southerly by a right line, across Lardner Road, to and along that boundary, the western boundaries of Section 9A, Block XXII, aforesaid; and the western boundary of Lot 1, D.P. 9175, and the lastmentioned boundary produced across Wixon Road to the north-eastern corner of Lot 1, D.P. 10252; thence generally southerly and north-westerly along the generally eastern and south-western boundaries of the last-mentioned Lot to a point due north of the northernmost corner of D.P. 1585 (Tisbury Hall site); thence due south to that corner; thence (Tisbury Hall site); thence due south to that corner; thence (Tisbury Hall site); thence due south to that corner; thence south-westerly along the north-western boundary of D.P. 1585, to the northern boundary of part Lot 1, D.P. 561; thence westerly along that boundary to its intersection with a line parallel to and 55.32 metres east of the middle line of Tisbury Motu Rimu Road; thence southerly along that line to its intersection with the production of another line to its intersection with the production of another line of the middle line of parallel to and 55.32 metres south of the middle line of Avon Road; thence westerly along that line to the middle of Ferguson Street: thence south-easterly along the middle line of Ferguson Street to a point in line with the north-western boundary of Lots 1 and 2, D.P. 10248; thence south-westerly to and along that boundary to the north-eastern side No. 1 State Highway; thence north-westerly along the north-eastern side of that highway to a point in line with

the north-western boundary of Section 21, Block XIX, Invercargill Hundred; thence south-westerly to and along that boundary and its production to and along the north-western boundary of Section 13, Block XIX, Invercargill Hundred, to its westernmost point; thence north-westerly along a right line across the New River Estuary to the point of commencement.

Dated at Wellington this 25th day of September 1981.

J. N. SEARLE, Secretary for Local Government. (I.A. 103/5/277)

Export Performance Taxation Incentive—Schedule of Export Goods—Amendment No. 2

PURSUANT to section 156c (6) of the Income Tax Act 1976, notice is hereby given by the Secretary of Trade and Industry that the Minister of Finance and the Minister of Overseas Trade have approved the amendments to the Schedule of Export Goods (approval of which was notified in the Gazette of 1 May 1980) set out in the Schedule hereto:

SCHEDULE

THE Schedule of Export Goods has been amended as follows:

PART I

BULK solar refined and pure dried vacuum salt—these goods have been made qualifying goods by:

- (a) amending the description under Heading No. 25.01 in Chapter 25 by adding after the words "Common Salt (including", the words "solar refined and pure dried vacuum salt,";
- (b) deleting the letter "X" where it prefixes the following classifications in Chapter 25:

"Otherwise packed" under Export Number 25.01.01 N
"Otherwise packed" under Export Number 25.01.05 R
"Otherwise packed" under Export Number 25.01.08 Y.
In respect of "bulk solar refined salt" this amendment shall

In respect of "bulk solar refined salt" this amendment shall apply from the income year that commenced on the 1st day of April 1980.

In respect of "bulk pure dried vacuum salt" this amendment shall apply from the income year that commenced on the 1st day of April 1981.

PART II

OIL seeds and oleaginous fruit, whole or broken—the wording in note 4 on page 25 of Chapter 12 has been amended by deleting the words "Items listed under 12.03 all are" and substituting the words "Items listed under 12.01, 12.02 and 12.03 are all".

On the same page under the heading BAND, an "(F)" has been added after each "G" to be consistent with the bandings for 1202

Pelletised animal manure fertiliser—these goods have been added as qualifying goods in Chapter 31 of the Schedule, by adding a new line:

"31.01.00 M Pelletised animal manure fertiliser E"
The amendments in Part II shall apply from 1 April 1980.

PART III

ICECREAM—to give effect to amendments arising from changes to the New Zealand Export Commodity Classification, the references to icecream in the Schedule have been amended by:

1. (a) deleting the following classifications from Chapter 4:

"Icecream:

04.07.21 X Mixed B 04.07.31 T Powders B Other kinds B

(b) deleting the following classification in Chapter 21:

"21.07.48 M Other kinds (specify kind)

(c) adding the following classifications to Chapter 21 of the Schedule:

"Icecream:

21.07.61 X	Mixed	В
21.07.71 T	Powders	В
	Other kinds	В
21.07.79 M	Other kinds (specify kind)	D'

2. Deleting the following classification in Chapter 4:

"X04.03.69 X Other