

(b) Year ended 31 March 1993

Apportionment of coupon payment 13/4/92		
13/152 × \$4.15	=	\$0.35
Coupon payment 13/10/92		\$5.00
Apportionment of coupon payment		
payment 13/4/93		
There are a total of 182 days in the period		
between payments. Of these 169 are in the		
year ended 31 March 1993.		
169/182 × \$5.00	=	\$4.64
Income/Expenditure		<u>\$9.99</u>

(c) Year ended 31 March 1994

As the note matures in this year the base price adjustment (section 64F of the Act) is required. The formula $a - (b + c)$ is applied using the following values:

a (all consideration paid)	=	\$19.15
b (acquisition price)	=	0
c (amounts in previous years)	=	\$13.79
Income/Expenditure	=	$a - (b + c)$
	=	$\$19.15 - (0 + \$13.79)$
	=	\$5.36

As all amounts other than the coupon payments are deemed to be attributable to the underlying shares, the issue price and share market values can be ignored for the purposes of calculating income and expenditure. This effectively gives the note an acquisition price of nil (for accrual purposes) hence the zero value of "b" in the above base price adjustment.

This determination is signed by me on the 7th day of November in the year 1991.

R. D. ADAIR, Deputy Commissioner of Inland Revenue.
go11254

Internal Affairs

Westland District Council Fencing Bylaw 1991

Westland District Council Fencing Bylaw 1991 Confirmed

The following certificate has been executed on a sealed copy of the Westland District Council Fencing Bylaw 1991 made by Special Order of the Westland District Council on 23 May 1991 and confirmed at a subsequent Council meeting on 20 June 1991.

Signed at Wellington this 11th day of November 1991.

WARREN COOPER, Minister of Local Government.
go11440

Justice

Corrigendum

Maori Land Court—Maori Appellate Court Sittings

In the notice issued on the 21st day of October 1991 and published in the *New Zealand Gazette* on the 31st day of October 1991, No. 165, page 3448, amend the Court Sitting date under the heading of Tairāwhiti District (Gisborne) as follows:

From "Mon, 3 Mar 1992" to read "Tues, 3 Mar 1992".

Dated at Wellington this 18th day of November 1991.

A. G. MCHUGH, Deputy Chief Judge, Maori Land Court.

(MLC Ref: 2/3/3)

go11472

2CL

Corrigendum

Maori Land Court—Maori Appellate Court Sittings

In the notice issued on the 21st day of October 1991 and published in the *New Zealand Gazette* on the 31st day of October 1991, No. 165, page 3448, amend the Court Sitting date under the heading of Waikato-Maniapoto District (Hamilton) as follows:

From "Thu, 26 Mar 1992" to read "Thu, 27 Feb 1992".

Dated at Wellington this 18th day of November 1991.

A. G. MCHUGH, Deputy Chief Judge, Maori Land Court.

(MLC Ref: 2/3/3)

go11473

2CL

Oaths and Declarations Act 1957

Officers in the Education and Training Support Agency Authorised to Take Statutory Declarations

Pursuant to section 9 of the Oaths and Declarations Act 1957, I hereby authorise the holders for the time being of the offices in the service of the Crown specified in the Schedule below to take statutory declarations under the said Act.

Schedule

Education and Training Support Agency

General Manager, Wellington (National Office).

Group Operations Manager, Wellington (National Office).

Human Resources Manager, Wellington (National Office).

Corporate Services Manager, Wellington (National Office).

Executive Officer (Staff and Salaries), Wellington (National Office).

Regional Manager, Northland.

Regional Manager, North Shore.

Regional Manager, Auckland.

Regional Manager, Manukau.

Regional Manager, Waikato.

Regional Manager, Bay of Plenty.

Regional Manager, East Coast.

Regional Manager, Hawkes Bay.

Regional Manager, Taranaki.

Regional Manager, Wanganui.

Regional Manager, Manawatu.

Regional Manager, Wellington.

Regional Manager, Nelson.

Regional Manager, Canterbury.

Regional Manager, West Coast.

Regional Manager, Otago.

Dated at Wellington this 13th day of November 1991.

D. A. M. GRAHAM, Minister of Justice.

(Adm. 3/28/3/51)

go11446

Officers in the Hastings District Council Authorised to Take Statutory Declarations

Pursuant to section 9 of the Oaths and Declarations Act 1957, I hereby authorise the holders for the time being of the offices in the service of the local authority specified in the Schedule below to take statutory declarations under the said Act.