



The New Zealand Gazette

WELLINGTON: THURSDAY, 25 JUNE 1992

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Using the Gazette

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Copy will be returned unpublished if not submitted in accordance with these requirements.

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147 Hereford Street, Christchurch.

Cargill House, 123 Princes Street, Dunedin.

Bennetts Bookshop Limited

38-42 Broadway Avenue, Palmerston North.

Waikato Polytechnic, Gate 5, Tristram Street, Private Bag, Waikato.

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All rates shown are inclusive of G.S.T.

Parliamentary Summary

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Government Bills

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Bills Introduced

Government Bill

(Minister/Member in Charge Shown in Parenthesis)

16 June 1992

Social Security Amendment Bill (No. 7) (Hon. Jenny Shipley.)

Referred to Select Committee

Social Services

*(Minister/Member in Charge Shown in Parenthesis)***Referred to Select Committee****Local Bill**

17 June 1992

New Plymouth District Council (Land Vesting) Bill. (John Armstrong.)

Internal Affairs and Local
Government**Private Member's Bill**

17 June 1992

Cancer Registry Bill (Chris Fletcher.)

Social Services

Summary of Bills Introduced*Social Security Amendment Bill (No. 7)*

This bill amends the Social Security Act 1964. It amends the definition of the term "income" to exclude any money received by way of an independence allowance under section 54 of the Accident Rehabilitation and Compensation Insurance Act 1992.

The date of commencement is 1 July 1992.

New Plymouth District Council (Land Vesting) Bill

This bill vests certain land in the New Plymouth District Council freed from the trusts, endowments, and restrictions affecting the land.

Cancer Registry Bill

This Private Member's bill proposes to make it obligatory for a person in charge of a place where a cancer test is conducted to report all incidences to the Director-General of Health for recording on the Cancer Registry. The purpose of the Registry is to enable research and prevention programmes to be accurately targeted.

ps5706

Government Notices**Commerce****Commerce Act 1986****Appointment of Member of the Commerce Commission**

Pursuant to section 9 of the Commerce Act 1986, Her Excellency, the Governor-General has been pleased to appoint

Lyll Warren Haddrell of Auckland

to be a member of the Commerce Commission for a period of 3 years, commencing on the 23rd day of July 1992.

Dated at Wellington this 19th day of June 1992.

PHILIP BURDON, Minister of Commerce.

go5798

Appointment of Member of the Commerce Commission

Pursuant to section 9 of the Commerce Act 1986, Her Excellency, the Governor-General has been pleased to appoint

Michael Campbell Copeland of Wellington

to be a member of the Commerce Commission for a period of 2 years, commencing on the 23rd day of July 1992.

Dated at Wellington this 19th day of June 1992.

PHILIP BURDON, Minister of Commerce.

go5799

Appointment of Associate Member of the Commerce Commission

Pursuant to section 11 of the Commerce Act 1986, Her Excellency, the Governor-General has been pleased to appoint

Peter Charles Allport of Wellington

to be an associate member of the Commerce Commission for the full range of statutory functions for a period of 2 years, commencing on the 22nd day of June 1992.

Dated at Wellington this 19th day of June 1992.

PHILIP BURDON, Minister of Commerce.

go5800

Dumping and Countervailing Duties Act 1988**Acceptance of Undertaking and Termination of Investigation in Respect of Carbon-Zinc Primary Cell Batteries From Korea**

Pursuant to section 15 of the Dumping and Countervailing Duties Act 1988, I, Philip Burdon, Minister of Commerce, hereby give notice that having accepted an undertaking from Rocket Electric Company Limited of Korea, that it will export carbon-zinc primary cell batteries of Australian standard AS2176, sizes AA, C and D, and the equivalent sizes irrespective of which identification system is used for those types, to New Zealand at prices equal to or above the assessed normal values established by investigation, I have terminated the investigation into the alleged dumping of the primary cells initiated by the Secretary of Commerce on 14 January 1992

and that I have directed that pursuant to section 15 (4) of the Act, the investigation of the extent of injury to the industry shall nevertheless be completed.

Dated at Wellington this 11th day of June 1992.

PHILIP BURDON, Minister of Commerce.

go5763

Electricity Act 1968

Proposed Amendment Number 1 to the New Zealand Electrical Code of Practice for the Electrical Safety of Apparatus and Material 1991 (NZECP:3 1991)

Notice is given of the intention of the Secretary of Commerce to revise the Electrical Safety Standards listed in the First Schedule to, the New Zealand Code of Practice for the Electrical Safety of Apparatus and Materials 1991 (NZECP:3 1991).

Draft copies of the Proposed Amendment may be obtained by writing to "Proposed Amendment Number 1 to ECP:3 1991," care of the Chief Electrical Inspector's Office, Energy and Resources Division, Ministry of Commerce, P.O. Box 2337, Wellington.

Submissions in relation to the changes to the existing, and to the proposed new standards, should be made to the Office of the Chief Electrical Inspector, Ministry of Commerce, P.O. Box 2337, Wellington.

All submissions should be made by 31 July 1992.

It should be noted that the proposed amendments have been revised since the previous notice of amendment published in the *New Zealand Gazette* of 27 February 1992 at page 497.

P. J. MORFEE, Chief Electrical Inspector.

4CL

go5792

Proposed Amendment Number 1 to the New Zealand Electrical Code of Practice for Electrical Installations—Electric Security Fences (NZECP:21.2 1990)

Notice is given of the intention of the Secretary of Commerce to revise the text of the New Zealand Code of Practice for Electrical Installations—Electric Security Fences (NZECP:21.2 1990).

Draft copies of the Proposed Amendment may be obtained by writing to "Proposed Amendment Number 1 to ECP:21.2 1990," care of the Chief Electrical Inspector's Office, Ministry of Commerce, P.O. Box 2337, Wellington.

Submissions in relation to the text should be made to the Office of the Chief Electrical Inspector, Ministry of Commerce, P.O. Box 2337, Wellington.

All submissions should be made by 31 July 1992.

P. J. MORFEE, Chief Electrical Inspector.

4CL

go5793

Electricity Wiring Regulations 1976

Notice of Intention Under Regulation 7 of the Electrical Wiring Regulations 1976: Spa Pool and Bath Equipment

By this notice I, Peter John Morfee, Chief Electrical Inspector, advise that I intend to recommend to the Secretary of Commerce that he permit, pursuant to regulation 7 of the Electrical Wiring Regulations 1976, the use of Australian Standard/New Zealand Standard AS 3136-1992/NZS 6232-1992 "Approval and Test Specification-Electrical Equipment for Spa-baths and Spa and Swimming Pools" for spa pool and bath equipment.

The reason for this intention is that the methods and types of

construction and materials envisaged under the joint Australia/New Zealand standard are not especially provided for under the Electrical Wiring Regulations 1976, and I am satisfied that the methods and types of construction and materials in accordance with that standard conform to safety requirements.

Submissions which any person may wish to make in relation to this intention should be sent by the 13th day of July 1992 to Chief Electrical Inspector, Energy and Resources Division, Ministry of Commerce, P.O. Box 2337, Wellington.

P. J. MORFEE, Chief Electrical Inspector.

4CL

go5794

Education

Education Act 1989

Combining the Boards of Trustees of Fortrose, Otago, Quarry Hills and Tokanui Schools Notice

Pursuant to section 110 of the Education Act 1989, and to a delegation from the Minister of Education, the Group Manager, Operations, Ministry of Education, Wellington, hereby declares that a combined Board of Trustees will be established for Fortrose School, Otago School, Quarry Hills School and Tokanui School effective on the 4th day of July 1992.

Dated at Wellington this 12th day of June 1992.

C. GIBSON, Group Manager Operations.

go5639

Education (Early Childhood Centres) Regulations 1990

Cancellation of Licence for an Early Childhood Centre

Pursuant to regulation 14 of the Education (Early Childhood Centres) Regulations 1990, I hereby cancel the licence dated 3 February 1991, which was granted under those regulations to Andrea Lucke in respect of Mangateretere Playcentre, Mangateretere Primary School, Mangateretere.

This notice shall take effect the day after the date of its notification in the *Gazette*.

ERIC PEDERSEN, Senior Manager, National Operations, Ministry of Education.

go5635

Cancellation of Licence for an Early Childhood Centre

Pursuant to regulation 14 of the Education (Early Childhood Centres) Regulations 1990, I hereby cancel the licence dated 30 May 1991, which was granted under those regulations to Shirley Turner in respect of Dinglemouse Childcare Centre, 91 Portage Road, New Lynn, Auckland.

This notice shall take effect the date after the date of its notification in the *Gazette*.

ERIC PEDERSEN, Senior Manager, National Operations, Ministry of Education.

go5636

Cancellation of Licence for an Early Childhood Centre

Pursuant to regulation 14 of the Education (Early Childhood Centres) Regulations 1990, I hereby cancel the licence dated 1 July 1991, which was granted under those regulations to Liane Martin mo te Whanau in respect of Nga Puawai o Wikitoria Te Kohanga Reo, 23 Trentham Road, Papakura.

This notice shall take effect the day after the date of its notification in the *Gazette*.

ERIC PEDERSEN, Senior Manager, National Operations,
Ministry of Education.
go5637

Cancellation of Licence for an Early Childhood Centre

Pursuant to regulation 14 of the Education (Early Childhood Centres) Regulations 1990, I hereby cancel the licence dated 6 May 1991, which was granted under those regulations to Kay Botica in respect of Busy Bee Creche, 181 Swanson Road, Henderson.

This notice shall take effect the day after the date of its notification in the *Gazette*.

ERIC PEDERSEN, Senior Manager, National Operations,
Ministry of Education.
go5638

Private Schools Conditional Integration Act 1975

Supplementary Integration Agreement

Pursuant to section 10 of the Private Schools Conditional Integration Act 1975, notice is given that a supplementary integration agreement has been signed between the Ministry of Education, on behalf of Her Majesty the Queen, acting through the Senior Manager, National Operations, Ministry of Education, pursuant to delegated authority, and the Roman Catholic Bishop of the Diocese of Auckland, proprietor of the following school:

Pompallier School, Kaitaia.

The said supplementary integration agreement was executed on the 8th day of May 1992. Copies of the supplementary integration agreement are available for inspection without charge by any member of the public at the District Office of the Ministry of Education, Nugent Street, Auckland.

Dated at Auckland this 22nd day of June 1992.

E. PEDERSEN, Senior Manager, National Operations.
go5775

Health

Area Health Boards Act 1983

Delegation of Functions of Department of Health to Area Health Boards

Delegation of functions of Department of Health to Bay of Plenty, Canterbury, Hawke's Bay, Manawatu-Wanganui, Nelson-Marlborough, Northland, Otago, Southland, Tairāwhiti, Taranaki, Waikato, Wellington, West Coast Area Health Boards.

Pursuant to section 36 (2) of the Area Health Boards Act 1983 I, Ian Miller, Acting Director General of Health, hereby delegate, as at and from 1 July 1992, with the consent of the Minister of Health, to the Bay of Plenty, Canterbury, Hawke's Bay, Manawatu-Wanganui, Nelson-Marlborough, Northland, Otago, Southland, Tairāwhiti, Taranaki, Waikato, Wellington, West Coast Area Health Boards the functions of the Department of Health specified in Part A of the Schedule to this delegation, subject to the conditions set out in Part B of the Schedule to this delegation.

And I hereby revoke and replace all previous delegations of the Director-General of Health dated before this delegation in respect of the statutory powers hereby delegated to the Bay of Plenty, Canterbury, Hawke's Bay, Manawatu-Wanganui, Nelson-Marlborough, Northland, Otago, Southland,

Tairāwhiti, Taranaki, Waikato, Wellington, West Coast Area Health Boards.

Schedule

Part A: Designated Functions

Health Act 1956

Functions

To advise local authorities in matters relating to public health, so far as those local authorities are charged with the care of the public health; to prevent, limit and suppress infectious and other diseases; to promote or carry out researches and investigations in relation to matters concerning the public health and the prevention or treatment of disease; and to carry out all such inspections as may be required or authorised by or under any Act; to organise and control medical, dental and nursing services, so far as such services are paid for out of public money; to take such steps as may be desirable to secure the preparation, effective carrying out, and co-ordination of measures conducive to the public health, all in the following respects:

Health Information, Planning and Programme Development

1. The regular review of health status of the population having regard to the detriments of health, and identifying the following:

- Significant factors;
- Priority groups;
- Preventable aspects of:
 - (a) ill-health
 - (b) disability
 - (c) premature death patterns.

2. The assessment of the health needs of the population and the available resources, the setting of health objectives and priorities, and the development of approaches and programmes to deal with health issues and the reduction of risks of, and preventable aspects of:

- (a) ill-health
- (b) disability
- (c) premature death patterns.

3. Preparation and provision of statistics as required by the Director-General of Health, including information for the purposes of developing or monitoring programmes for the Department of Health or for the purposes of international co-operation in the field of health.

4. Promoting, undertaking and reviewing research for health planning, policy making and service development.

5. The evaluation of the structure, process, outcome and impact of health programmes including participation in quality assurance activity.

Community Health Development

6. Facilitating community development and self-help so as to encourage health and minimise health risks.

7. The promotion and protection of healthy lifestyles through a healthy environment, healthy families and whānau, and healthy communities.

8. Developing and supporting networks of health-related agencies, groups and workers.

9. Maintaining an awareness of the activities, plans and policies of health agencies, industry and other sectors, and collaborating with them to maximise health outcomes.

10. Providing advice and assistance on environmental aspects of health, including participation in regional and district planning processes and civil defence activities, to local authorities and other organisations.

11. Assisting with planning and support of health education programmes and support for health education in schools.

12. The promotion of a high level of oral health for the whole community.

Health Standards

13. The promotion of a high standard of health through the surveillance of:

- (a) Public water supplies and community water supplies, and the methods of treatment of such water supplies.
- (b) All methods of the collection, conveyance, disposal and treatment of sewage and other human waste.
- (c) Solid waste collection and disposal systems, and the management of such systems.
- (d) Hazardous waste disposal systems and the management of such systems.
- (e) The effectiveness of pest control.
- (f) The noise climate.
- (g) Odour emission, and other undesirable emissions, to the atmosphere.
- (h) The use of chemicals in the community.
- (i) Standards of care in old peoples' homes and private hospitals.
- (j) The sanitary conditions of dwellings, boarding houses, hostels, motels, camping grounds, coastal shipping vessels, and commercial vessels.
- (k) The public health standards at chartered clubs and other licensed premises, childcare centres, hairdressers' premises, old peoples' homes, schools and swimming pools.
- (l) Port sanitation, including passenger terminal facilities, cargo workers' canteens and all wharves and related buildings.
- (m) Crematoria; and the provision of advice and assistance to local authorities in relation to the matters specified in paragraphs (a) to (m) of this clause and the undertaking of such other action as may be necessary to achieve and maintain that standard.

14. Ensuring preventative action, early detection, monitoring, investigation and control of communicable diseases in particular those communicable diseases which are notifiable by:

- (a) contact tracing;
- (b) screening;
- (c) immunisation;
- (d) providing advice and support for individuals and priority groups in the community whose health is at risk.

15. The early detection, surveillance and investigation of the health needs of children.

16. Management and maintenance of the School Dental Service, including consultation with education boards, in accordance with Government policy.

17. Ensuring compliance with Part IV of the Health Act 1956 and with all regulations made under sections 117 to 120 (c) of the Health Act 1956, except where they relate to occupational health.

18. Advice on standards of accommodation and hygiene for the purposes of licensing.

19. Granting or refusing consent to the establishment or extension of any offensive trade after investigation.

20. The investigation of complaints relating to health.

Workforce Development

21. The provision of or contribution to training and developmental programmes for health workers.

22. Liaison with professional groups over the maintenance of practice standards.

Food Act 1981

Functions

The promotion of conservation of health in relation to food by the supervision of compliance with the Food Act 1981, the Food Hygiene Regulations 1974, the Food Regulations 1984 and the Dietary Supplements Regulations 1985, insofar as it is carried out by employees of an area health board, by ensuring that all persons on which obligations are imposed by the said Act and regulations meet those obligations, and otherwise comply with the said Act and regulations.

Medicines Act 1981

Functions

The promotion and conservation of health in relation to medical devices, medicines and related products by the supervision of compliance with the Medicines Act 1981 and the Medicines Regulations 1984, insofar as it is carried out by employees of an area health board, by ensuring that all persons on whom obligations are imposed by the said Act and regulations meet those obligations, and otherwise comply with the said Act and regulations.

Toxic Substances Act 1979

Functions

The promotion and conservation of health in relation to toxic substances by the supervision of compliance with the Toxic Substances Act 1979 and the Toxic Substances Regulations 1983, insofar as it is carried out by employees of an area health board, by ensuring that all persons on whom obligations are imposed by the said Act and regulations meet those obligations and otherwise comply with the said Act and regulations.

Social Security Act 1964, Part II

Functions

The promotion and conservation of health in the following respects:

(1) routine management of the dental benefits programme in accordance with the Social Security Act 1964, Part II, and the Social Security (Dental Benefits) Regulations 1983;

(2) the provision of advice and information to members of the public with respect to the benefits provided under the Social Security Act 1964, Part II, and the regulations made thereunder.

Part B: Delegated Conditions

1. The above functions shall be carried out with the informed participation of people in the community and the recognition of the principles of the Treaty of Waitangi.

2. Except as provided in clause 3 of these conditions, nothing in this delegation shall confer on the Bay of Plenty, Canterbury, Hawke's Bay, Manawatu-Wanganui, Nelson-Marlborough, Northland, Otago, Southland, Tairāwhiti, Taranaki, Waikato, Wellington, West Coast Area Health Boards the function of instituting proceedings for alleged offences against any of the Acts or regulations referred to in Part A of the schedule to this delegation.

3. The Bay of Plenty, Canterbury, Hawke's Bay, Manawatu-Wanganui, Nelson-Marlborough, Northland, Otago, Southland, Tairāwhiti, Taranaki, Waikato, Wellington, West Coast Area Health Boards shall have the function of instituting proceedings for alleged offences against the Food Act 1981, the Food Hygiene Regulations 1974, the Food Regulations 1984, and the Dietary Supplements Regulations 1985. Where the area health board requires the services of counsel with respect to any proceedings so instituted it shall

instruct the Crown Solicitor in the area health district to represent the board in the proceedings.

4. Where, in the view of the area health board, offences against any of the Acts or regulations referred to in Part A of the Schedule to this delegation (other than the Food Act 1981, the Food Hygiene Regulations 1974, the Food Regulations 1984, and the Dietary Supplementary Regulations 1985) have

occurred, the Board shall inform the Department of Health, to enable prosecution of the alleged offender at the instance of an officer of the department to be considered.

Dated at Wellington this 19th day of June 1992.

I. MILLER, Acting Director-General of Health.
go5745

Medicines Act 1981

Consent to the Distribution of a New Related Product

Pursuant to section 96 of the Medicines Act 1981, the Minister of Health hereby consents to the distribution in New Zealand of the new related product set out in the Schedule hereto:

Schedule

<i>Name and Strength</i>	<i>Form</i>	<i>Name and Address of Manufacturer</i>	<i>Proprietary Name (if any)</i>
Salicylic Acid 0.5% w/v	Medicated	SmithKline Beecham Health Care, Saint Helens,	Oxy Duo Pads
Triclosan 0.2% w/v	pads	Merseyside, England	

Dated this 17th day of June 1992.

I. MILLER, Acting Director-General of Health, pursuant to delegation given by the Minister of Health on the 5th day June 1991.
go5754

Consent to the Distribution of New Medicines

Pursuant to section 20 of the Medicines Act 1981, the Minister of Health hereby consents to the distribution in New Zealand of the new medicines set out in the Schedule hereto:

Schedule

<i>Name and Strength</i>	<i>Form</i>	<i>Name and Address of Manufacturer</i>	<i>Proprietary Name (if any)</i>
Cytarabine 100 mg/5 ml, 1000 mg/10 ml, 2000 mg/10 ml	Solution for injection	Delta West Pty Limited, Bentley, Western Australia	Cytarabine injection
Apraclonidine hydrochloride 1.15% w/v	Ophthalmic solution	Automatic Liquid Packaging Corporation, Woodstock, Illinois, United States of America	Iopidine
Terbinafine as hydrochloride 1%	Cream	Sandoz Pharma Limited, Basle, Switzerland	Lamisil
Terbinafin as hydrochloride 125 mg, 250 mg	Tablets	Sandoz Pharma Limited, Basle, Switzerland	Lamisil
Dipyridamol 150 mg	Tablets	Euderma Srl, Cerasolo di Coriano, Italy and Valpharm SA, Serravalle, Republic of San Marino	Pytazen SR
Timololo maleate 10 mg	Tablet	Glaxo New Zealand Limited, Palmerston North	Timolol
Sertraline (as the hydrochloride) 100 mg, 200 mg	Tablets	Pfizer Limited, Sandwich, Kent, England	Zoloft
Bovine dermal glutaraldehyde cross linked collagen 35 mg/cc	Injectable gel	Collagen Corporation, Palo Alto, California, United States of America	Contigen Bard
Formoterol fumarate 12 ug/puff aerosol	Metered dose inhaler	3M Health Care, Loughborough, Leicestershire, England	Foradil

Dated this 17th day of June 1992.

I. MILLER, Acting Director-General of Health, pursuant to delegation given by the Minister of Health on the 5th day June 1991.
go5755

Inland Revenue

Income Tax Act 1976

Determination G17B: Deferred Property Settlements Denominated in New Zealand Currency

This determination may be cited as "Determination G17B: Deferred Property Settlements Denominated in New Zealand Currency".

1. *Explanation*—(which does not form part of the determination)

(1) This determination rescinds and replaces Determination G17A: Discounted value of Amounts Payable in Relation to Deferred Property Settlements Denominated in New Zealand

Currency made by the Commissioner on 9 February 1990. This determination differs from Determination G17A:

- By expanding the scope of the determination to ensure the acquisition price, for the purposes of the base price adjustment, must be determined in all circumstances;
- Making it clear that if all the amounts Payable and the dates on which those amounts are Payable are known at the first balance date after the Transfer Date the yield to maturity method must be applied to calculate income derived or expenditure incurred during the term of the Deferred Property Settlement;
- Providing a method of calculating income derived or expenditure incurred during the term of a Deferred Property Settlement where the amounts Payable or the dates on which those amounts are Payable are not known

with certainty at the first balance date after the Transfer Date; and

(d) In the use of the Specified Rate. This determination uses the method prescribed in Determination G23: Specified Rate. Determination G17A used the market yield ascertained in accordance with Determination G13: Prices or Yields.

(2) In this determination an agreement for the sale and purchase of property or a specified option, where Payment in full is not made at the time at which the first right in the Specified Property is to be transferred, will be called a "Deferred Property Settlement".

(3) This determination does not apply—

(a) To short term agreements for the sale and purchase of property; or

(b) To short term options; or

(c) To private or domestic agreements for the sale and purchase of property; or

(d) To deferred property settlements where any amount Payable is denominated in foreign currency; or

(e) To deferred property settlements where the total deposits and other amounts Payable more than 31 days prior to the Transfer Date exceeds 20% of the total purchase price.

(4) Short term agreements for the sale and purchase of property and short term options are agreements or options under which settlement is required within—

(a) 93 days of entry into the contract in the case of real property; or

(b) 63 days of entry into the contract in the case of other property.

Such short term agreements or options are excepted from the accruals provisions of the Act. A private or domestic agreement for the sale and purchase of property as defined in section 64B (1) is also an excepted financial arrangement.

(5) For all deferred property settlements, a core acquisition price must be determined as at the date on which the first right in the property is transferred; for ease of reference, this date is called the "Transfer Date" in this determination. Sections 64BA (2) and (3) of the Act define "acquisition price" in terms of the "core acquisition price", which is itself defined in section 64BA (1). In section 64BA (1) (c) (i) an amount "w" is defined as the lowest price that the buyer and seller would have agreed upon for the property on the basis of Payment in full at the time at which the first right in the Specified Property is to be transferred. If there is no such lowest price, then paragraph (c)(ii) provides that "w" shall be "the discounted value of the amounts Payable for the Specified Property as determined pursuant to a determination made by the Commissioner under section 64E (1) (f) of this Act".

(6) As indicated in subclause 1(1) above, this determination requires the discounted value of the amounts Payable to be calculated at an interest rate ascertained in accordance with Determination G23: Specified Rate, as at the Transfer Date of the Specified Property. The Specified Rate is the market yield applying to Bank Bills of a similar term to the Credit Term; if the Credit Term is longer than twelve months the market yield on New Zealand Government Securities must be used.

(7) The amounts Payable are then discounted to the Transfer Date, using the yield so ascertained and the present value calculation Method A in Determination G10B: Present Value Calculation Methods, or an alternative method producing not materially different results. The sum of the discounted amounts and any deposit or other amounts Paid on or before the Transfer Date is the amount of "w" to be used for calculating the core acquisition price.

(8) The core acquisition price is used to determine the

acquisition price of a Deferred Property Settlement in accordance with sections 64BA (2) or (3) of the Act.

(9) Once the acquisition price is known, income derived or expenditure incurred in relation to a Deferred Property Settlement, shall be calculated as if the value of the Specified Property was equal to the amount of the core acquisition price using the yield to maturity method which could be that determined in Determination G3: Yield to Maturity Method or Determination G11A: Present Value Based Yield to Maturity Method or an alternative method producing a result which is not materially different.

(10) For the purposes of determining the income derived or expenditure incurred of a Deferred Property Settlement the yield to maturity method (or an alternative method producing not materially different results) will not apply:

(a) Where in relation to the Deferred Property Settlement any amount Payable or the date on which any amount is payable is not known at the first balance date after Transfer Date; or

(b) Where the Credit Term of the Deferred Property Settlement is not known at the date of entry into the Deferred Property Settlement.

(11) Where the yield to maturity method can not be applied as the amounts Payable or the dates on which those amounts are Payable are not known the "best estimate method" of determining income derived or expenditure incurred is to be used. The method requires each party to the arrangement to estimate the unknown variables (the Credit Term or the amounts Payable or dates on which amounts are Payable) in relation to the Deferred Property Settlement. The estimates should be fair and reasonable given the facts known in relation to the arrangement. The discounted value of the amounts estimated may be used as the basis for a yield to maturity accrual to determine income derived or expenditure incurred over the term of the Deferred Property Settlement.

(12) If estimates of the credit term of cash flows or the dates on which amounts are payable change an adjustment must be made using the method specified in Determination G26: Variations in the Terms of a Financial Arrangement in the income year in which the change occurs.

That method requires an adjustment to be made in the year the estimates change. The effect of the adjustment is that the total income or expenditure up to the end of the year in which the estimates change is equal to what it would have been had the timing and exact details of the new estimates been known at the first balance date after the Transfer Date.

The adjustment must be made on the basis of fair and reasonable re-estimates of the unknown variables, which re-estimates are required to be undertaken by the parties for these purposes at the end of any year when actual cashflows and/or factual circumstances have rendered the original estimate (or previous re-estimate) no longer fair and reasonable.

(13) Where any party to a Deferred Property Settlement fails to undertake any such estimate or re-estimate or to communicate such estimate or re-estimate to the Commissioner in the income tax return for the relevant year, or where any party adopts an estimate or re-estimate which is in the Commissioner's opinion not or no longer fair and reasonable, the Commissioner shall determine his own estimates and the method below shall be applied. Such estimates or re-estimates by the Commissioner may also be subject to change, so as to reflect different actual cashflows and/or factual circumstances, in the manner contemplated in subclause 1(12) and this subclause 1(13) of this determination.

(14) When settlement takes place the acquisition price should be recalculated using the discounting provisions of this determination for the purposes of the base price adjustment.

2. Reference—(1) This determination is made pursuant to

sections 64E (1) (a), 64E (1) (f), and 64E (6) of the Income Tax Act 1976.

(2) Determination G17A: Discounted Value of Amounts Payable in Relation to a Deferred Property Settlement Denominated in New Zealand Currency is hereby rescinded with effect from the day on which this determination is signed.

3. *Scope of Determination*—(1) This determination shall apply to any deferred property settlement in relation to which a person is a holder or issuer, but shall not apply—

(a) To any Deferred Property Settlement where any amount Payable (other than the property that is the subject of the Deferred Property Settlement) is not denominated in New Zealand dollars; or

(b) To any Deferred Property Settlement where more than 20% of the amounts Payable is required to be paid more than 31 days prior to the Transfer Date.

4. *Principle*—(1) The discounted value of amounts Payable for the Specified Property is calculated as at the Transfer Date using—

(a) The Specified Rate; and

(b) Present value calculation Method A provided in subclause 6 (2) of Determination G10B: Present Value Calculation Methods, or an alternative method producing not materially different results.

(2) The discounted value of the amounts Payable for the Specified Property enables the acquisition price for a Deferred Property Settlement to be ascertained for the purposes of determining income derived or expenditure incurred in any period and the base price adjustment.

(3) Where any amounts Payable or the dates on which any amounts are Payable are not known with certainty reasonable estimates of the unknown variables must be made to enable an estimate of income derived or expenditure incurred in any income year.

5. *Interpretation*—(1) In this determination, unless the context otherwise requires—

Expressions used have the same meanings as in the Act and where a word or expression is given a particular meaning for the purposes of sections 64B to 64M of the Act it shall have the same meaning as in the said sections 64B to 64M:

“The Act” means the Income Tax Act 1976:

“Bank Bill” means an order to Pay, denominated in New Zealand currency and drawn upon and accepted by a person who is a registered bank for the purposes of the Reserve Bank Act, 1989:

“Credit Term” means the period commencing on the day after the Transfer Date and ending on the day on which the Final Payment is required to be made:

“Deferred Property Settlement” means an agreement for the sale and purchase of property or a specified option under which any amount is payable after the date on which the first right in the Specified Property is transferred:

“Final Payment” in relation to a Deferred Property Settlement means the last Payment required to be made by the issuer of a Deferred Property Settlement under the agreement, other than any amount that is not material in relation to the total value of consideration required to be given by the issuer under the financial arrangement:

“Paid”, in relation to any amount Paid to or Paid by any person, includes distributed, credited, or dealt with in the interests of or on behalf of or to the order of the person; and, in relation to any amount, “Pay”, “Payable” and “Payment” have corresponding meanings:

“Specified Property” in relation to a Deferred Property Settlement means the property that is the subject of the Deferred Property Settlement:

“Specified Rate” at any date shall be calculated pursuant to Determination G23: Specified Rate:

“Transfer Date” in relation to a Deferred Property Settlement means the day on which the first right in the Specified Property is transferred.

(2) Any reference in this determination to another determination made by the Commissioner shall be construed as including a reference to any fresh determination made by the Commissioner to vary, rescind, restrict, or extend that determination.

(3) For convenience, words and phrases defined in this determination are indicated by initial capital letters, but the absence of a capital letter shall not alone imply that the word or phrase is used with a meaning different from that given by its definition.

6. *Method*—

CALCULATING THE ACQUISITION PRICE FOR THE BASE PRICE ADJUSTMENT

(1) For the purposes of subparagraph (ii) of the definition of “w” in section 64BA (1) (c) of the Act, the discounted value of the amounts Payable for the Specified Property in relation to any person shall be calculated by summing—

(a) Every amount Payable to or, as the case may be, by the person for the Specified Property on or before the Transfer Date; and

(b) The present value as at the Transfer Date of amounts Payable to or, as the case may be, by the person for the Specified Property after the Transfer Date.

Where the amounts Payable and the dates those amounts are Payable are not known at the first balance date after the Transfer Date, the acquisition price shall be calculated for the purposes of the base price adjustment when the financial arrangement matures.

(2) For the purposes of this determination, the present value as at the Transfer Date of the amounts Payable shall be calculated, subject to subclause (3) of this clause, using Method A provided in clause 6(2) of Determination G10B: Present Value Calculation Methods, or an alternative method producing not materially different results.

(3) For the purposes of subclause (2) of this clause the annual rate of interest at which the present value of the amounts payable is required to be calculated shall be the Specified Rate determined as at the Transfer Date of the Specified Property and according to Determination G23: Specified Rate.

(4) The present value of the amounts Payable together with any deposit or amounts Paid on or before the Transfer Date is the amount “w” to be used to calculate the core acquisition price in accordance with section 64BA (1) of the Act.

(5) The core acquisition price is used to determine the acquisition price of a Deferred Property Settlement in accordance with section 64BA (2) or (3) of the Act. The acquisition price used will be used as variable “b” of the base price adjustment.

CALCULATING THE PRESENT VALUE OF THE AMOUNTS PAYABLE FOR THE PURPOSES OF DETERMINING INCOME DERIVED OR EXPENDITURE INCURRED DURING THE TERM OF A DEFERRED PROPERTY SETTLEMENT

(6) Where the amounts Payable and the dates on which those amounts are Payable are known by the first balance date after the Transfer Date the income derived or expenditure incurred in relation to a Deferred Property Settlement shall be calculated as if the value of the Specified Property were equal to the core acquisition price calculated in accordance with the Act and subclauses (1) to (5) of this clause using the yield to maturity method or an alternative method producing not materially different results.

(7) Where the amounts Payable and the dates on which those

amounts are Payable are not known by the first balance date after the Transfer Date fair and reasonable estimates of the amounts Payable and the dates on which those amounts are Payable are to be used for the purposes of calculating the core acquisition price. The income derived or expenditure incurred in relation to a Deferred Property Settlement shall be calculated as if the value of the Specified Property were equal to the core acquisition price calculated in accordance with the Act and subclauses (1) to (5) of this clause, using the yield to maturity method or an alternative method producing not materially different results.

(8) If estimates of the credit term or amounts payable or receivable or the dates on which amounts are payable or receivable change an adjustment must be made using the method specified in Determination G25: Variations in the Terms of a Financial Arrangement in the income year in which the change occurs.

That method requires an adjustment to be made in the year the estimates change. The effect of the adjustment is that the total income or expenditure up to the end of the year in which the estimates change is equal to what it would have been had the timing and exact details of the new estimates been known at the first balance date after the Transfer Date.

(9) Where any party to a Deferred Property Settlement fails to undertake any such estimate or re-estimate or to communicate such estimate or re-estimate to the Commissioner in the income tax return for the relevant year, or where any party adopts an estimate or re-estimate which is in the Commissioner's opinion not or no longer fair and reasonable, the Commissioner may determine his own estimates or re-estimates and the method used in this determination shall be applied. Such estimates or re-estimates by the Commissioner may also be subject to change, so as to reflect different actual cashflows and/or factual circumstances, in the manner contemplated in subclause 6 (8) and this subclause 6 (9) of this determination.

7. *Examples*—(1) A commercial property is sold for \$1,500,000 under a sale and purchase agreement, subject to certain planning consents being obtained.

A deposit of \$150,000 is Paid on 20 December 1988, when the agreement is entered into. The balance of \$1,350,000 is Payable in two equal instalments due 3 and 6 months after the date of possession.

Under the agreement, possession passes to the purchaser on the date the sale becomes unconditional; the purchaser has no other prior rights.

The purchaser's balance date is 31 March.

On 3 March 1989 the planning consents are obtained and the sale becomes unconditional.

The Credit Term of the agreement (3 March 1989 to 4 September 1989) is 185 days (or 2 quarters). As this is under twelve months the yield on Bank Bills must be ascertained.

The yield on Bank Bills of a similar term to the Credit Term ascertained on 20 December 1988 pursuant to Determination G23: Specified Rate, is 13.2%.

In this case, the purchaser is the "issuer" for purposes of the accruals regime.

Method A of Determination G10: Present Value Calculation Methods, is applied to calculate the present value as at 3 March 1989 ("the specified date") as follows—

$$R = 13.2\% \text{ (the Specified Rate)}$$

$$N = 4 \text{ (since the payments are at quarterly intervals)}$$

$$F = \frac{R}{100 \times N}$$

$$= 0.03300$$

At 3 June 1989:

$$A = 0$$

$$B = \$675,000 \text{ (Payable by the issuer or receivable by the holder on September 4 1989)}$$

$$C = 0 \text{ (Payable by the holder or receivable by the issuer)}$$

$$\text{thus the present value at 3 June 1989} = \frac{A + B - C}{1 + F} = \$653,437$$

At 3 March 1989:

$$A = \$653,437, B = \$675,000, C = 0$$

$$\text{therefore the present value at 3 March 1989} = \frac{A + B - C}{1 + F} = \$1,285,999$$

To this must be added the \$150,000 deposit, giving a total present value of \$1,435,999 which is the item "w" used in calculating the core acquisition price.

For the purposes of recognising the expenditure incurred in the 1989 and 1990 income year Determination G3 is used (alternatively, G11A could be used), where—

$$R = 13.2\%$$

$$N = 4$$

$$F = 0.0330$$

The expenditure incurred for the first 3 months is—

$$\$1,285,999 \times 0.0330 = \$42,437.96$$

This expenditure is allocated to the 1989 income year in accordance with Determination G1A—

$$1989 \text{ income year} - 28 \text{ days} = \$12,915.90$$

On the maturity of the financial arrangement, in the 1990 income year, a base price adjustment is calculated to arrive at the expenditure deemed to be incurred.

Base Price Adjustment = a - (b + c) where—

$$a = \text{all consideration Paid} = \$1,500,000$$

$$b = \text{the acquisition price} = \$1,435,999$$

$$c = \text{expenditure incurred in previous income years} = \$12,915.90$$

$$\text{bpa} = \$51,085.10 \text{ which is deemed to be expenditure incurred in the 1990 income year.}$$

As this is a positive amount it is deemed to be income derived by the holder in that income year.

(2) An agreement for the sale and purchase of a rural property (which is to be subdivided) was entered into on 10 September 1990. The terms of the agreement are:

Price: \$525,000 (including the deposit)

Deposit: \$25,000 Paid on 10 September 1990

Possession: 1 February 1991

Settlement: On the later of 1 August 1991 or 14 days after deposit of the subdivision plan in the land office

The lowest price, at the time the agreement for the sale and purchase of property was entered into on the basis of Payment in full on the date the property is transferred, has not been agreed between the parties.

This determination requires the buyer and seller to make a fair and reasonable estimate of the anticipated settlement date in order to calculate income or expenditure accruing at balance date.

The acquisition price for the purposes of the base price adjustments will be recalculated if the facts change from those which are estimated.

It would be appropriate in this case to expect settlement on 1 August 1991, the last day for settlement under the terms of

the agreement for the sale and purchase of property. The appropriate calculations to determine income derived or expenditure incurred for the purchaser are shown below. The purchaser has a 31 March balance date and is the "issuer" for purposes of the accruals legislation.

The Credit Term of the agreement (1 February 1991 to 1 August 1991) is 181 days. As this is under twelve months the yield on bank bills must be ascertained in order to discount the purchase price.

The yield on bank bills of a similar term to the Credit Term on 20 December 1988 pursuant to Determination G23: Specified Rate, is 11.5%.

Method A of Determination G10B: Present Value Calculation Methods, is applied to calculate the present value as at 1 February 1991 ("the specified date") as follows—

$$R = 11.5\% \text{ (the Specified Rate)}$$

$$N = 2 \text{ (since the payments are at half yearly intervals)}$$

$$F = \frac{R}{100 \times N}$$

$$= 0.0575$$

At 1 February 1991:

$$A = 0$$

$$B = \$500,000 \text{ (Payable by the issuer or receivable by the holder, estimated to occur on 1 August 1991)}$$

$$C = 0 \text{ (Payable by the holder or receivable by the issuer)}$$

$$\text{whence present value at 1 February 1991} = \frac{A + B - C}{1 + F}$$

$$= \$472,813$$

To this must be added the \$25,000 deposit, giving a total present value of \$497,813. This amount is used as the basis for an accrual calculation.

For the purposes of recognising the expenditure incurred in the 1991 and 1992 income years Determination G3 or Determination G11A or an alternative method producing not materially different results may be used. (Note: As there is only one period of less than a year and no discount or premium a yield to maturity accrual method will produce the same result as spreading the difference between the present value and the total amount Payable on a daily basis over the term of the arrangement).

The amount allocated to each day in the period is:

$$\frac{\$(525,000 - 497,813)}{181} = \$150.20.$$

There are 58 days between 1 February and 31 March therefore expenditure incurred in the 1991 financial year is:

$$\$150.20 \times 58 = \$8,711.60$$

If settlement occurs as expected on 1 August 1991 a base price adjustment is calculated to determine income derived or expenditure incurred. The acquisition price for the purposes of the base price adjustment will be as calculated above.

Base Price Adjustment - a - (b + c) where:

$$a = \text{all consideration paid} = \$525,000$$

$$b = \text{the acquisition price} = \$497,813$$

$$c = \text{expenditure incurred in previous income years} = \$8,711.60$$

$$\text{bpa} = \$18,475.40, \text{ which is deemed to be expenditure incurred in the 1992 income year.}$$

If, however, the settlement date differs from 1 August 1991 the acquisition price for the purposes of the base price

adjustment should be recalculated using the method provided in this determination.

(3) The assets of a company are sold on a deferred Payment basis for a price which is in part to be determined by the profitability of the company over the next 36 months.

The terms of the arrangement are as follows:

- Price: \$1,300,000 plus 10% of profits for the next three years
- Deposit: \$100,000 paid on 10 September 1990
- Possession: 1 February 1991
- Settlement: Half-yearly instalments of \$200,000 on 1 August and 1 February plus 10% of profits on 1 February each year.

The cashflows in relation to the arrangement including the profits, forecast (based on previous company data and forecast trends in the business, costs, capital expenditures, etc.) by the buyer, are:

Date	Amount	Profit	Total
Deposit	100,000		100,000
1/8/91	200,000		200,000
1/2/92	200,000	25,000	225,000
1/8/92	200,000		200,000
1/2/93	200,000	30,000	230,000
1/8/93	200,000		200,000
1/2/94	200,000	40,000	240,000

The buyer and the seller were unable to agree on a lowest price which is why the percentage of profits option was adopted. An interest element has been capitalised into the cost of sale.

The seller (holder) is obliged to return accrual income associated with the transaction. The buyer (issuer) will seek a deduction for accrual expenditure incurred. As the lowest price was not agreed the discounted value method applies. This example looks at the calculations made by the buyer.

The Credit Term of the agreement (1 February 1991 to 1 February 1994) is 1,096 days (or 6 half year periods). As this is over twelve months the yield on New Zealand Government Stock of a similar term must be ascertained. The yield on Government Stock of a term similar to the Credit Term on 1 February 1991 pursuant to Determination G23: Specified Rate, is 10.0%.

In this case, the purchaser is the "issuer".

Method A of Determination G10: Present Value Calculation Methods, is applied to calculate the present value as at 1 February 1991 (the "specified date") as follows:

$$R = 10.0\% \text{ (the Specified Rate)}$$

$$N = 2 \text{ (since the payments are at half-yearly intervals)}$$

$$F = \frac{R}{100 \times N}$$

$$= 0.05$$

At 1 August 1993:

$$A = 0$$

$$B = \$200,000 + (0.10 \times \$400,000) \text{ (Payable by the issuer or receivable by the holder as at 1 February 1994)}$$

$$C = 0 \text{ (Payable by the holder or receivable by the issuer)}$$

therefore the present value at 1 February 1991 =

$$\frac{A + B - C}{1 + F}$$

$$= \$228,571$$

At 1 February 1993:

$$A = \$228,571$$

$$B = \$200,000$$

C = 0

therefore the present value at 1 February 1991 =

$$\frac{A + B - C}{1 + F}$$

$$= \$408,163$$

It will be found that the present value of the cashflows, by continuing to discount as shown above and in accordance with Determination G10B, is \$1,192,343 (which figure is arrived at as demonstrated in the table below). This amount is the value of the property for the purposes of a yield to maturity accrual.

Date	Amount	Profit	Total	Present Value
Deposit	100,000		100,000	100,000
1/8/91	200,000		200,000	190,476
1/2/92	200,000	25,000	225,000	204,082
1/8/92	200,000		200,000	172,768
1/2/93	200,000	30,000	230,000	189,222
1/8/93	200,000		200,000	156,705
1/2/94	200,000	40,000	240,000	179,092
				1,192,345

The amounts calculated using the yield to maturity method, Determination G3: Yield to Maturity Method will be expenditure incurred by the buyer of the property. The results are shown in a table below. These amounts are spread on a daily basis between income years using Determination G1A as follows:

This amount can be used as the basis of a yield to maturity accrual. The cashflows and expenditure incurred in each period are:

	Cashflows	Cumulative Discounted Cashflows	Cumulative Discounted Cashflows	Expenditure incurred (y - z)
	Period End (y)	Period Begin (z)	Period	
1/2/95	(240,000)	240,000	228,571	11,429
1/8/94	(200,000)	428,571	408,162	20,409
1/2/94	(230,000)	638,162	607,773	30,389
1/8/93	(200,000)	807,773	769,308	38,465
1/2/93	(225,000)	994,308	946,960	47,348
1/8/92	(200,000)	1,146,960	1,092,343	54,617
1/2/92	\$1,192,345 (100,000)			
				202,657

The yield to maturity rate (note that it is assumed no fees or other payments are made in relation to the financial arrangement) is 10.0%.

Period Ending	Expenditure in respect of Period	Days in Period	Allocation to Income Year	Days	Amount	Total Amount
1/2/95	11,428	184	1994/95	184	11,428	25,297
			1994/95	123	13,869	
1/8/94	20,408	181	1993/94	58	6,539	63,068
1/2/94	30,389	184	1993/94	123	30,389	
			1993/94	123	26,140	
1/8/93	38,466	181	1992/93	58	12,326	96,586
1/2/93	47,348	184	1992/93	184	47,348	
			1992/93	123	36,912	
1/8/92	54,618	182	1991/92	59	17,706	17,706
1/2/92						
	202,657	1,096		1,096	202,657	202,657

Note: The yield to maturity method will enable the calculation of an amount of income or expenditure for the final year to which a financial arrangement relates. However for the purposes of calculating the amount deemed to be income derived or expenditure incurred in the final income year it is necessary to apply section 64F of the Act - the base price adjustment.

On 1 February 1993 the profits of the company are \$500,000.

The buyer therefore pays \$50,000 to the purchaser. The buyer's forecast of future payments remains as originally estimated. The method in Determination G25: Variations to the Terms of a Financial Arrangement is used to calculate expenditure incurred in the period and future income years

That is, if the changed cashflows had been known at the beginning of the arrangement the present value would be \$1,215,019 and the yield to maturity rate is 10.0%.

The cashflows and expenditure incurred in each period are:

	Cashflows		Expenditure incurred
1/2/95	(240,000)	payment	11,427
1/8/94	(200,000)	"	20,408
1/2/94	(230,000)	"	30,389
1/8/93	(200,000)	"	38,466
1/2/93	(250,000)	"	48,539
1/8/92	(200,000)	"	55,752
1/2/92	\$1,215,019 (100,000)	value of property deposit	
			204,981*

The amounts would be spread between income years as follows:

Period Ending	Expenditure in respect of Period	Days in Period	Allocation to Income Year	Days	Amount	Total Amount
1/2/92						
1/8/92	55,752	182	1991/92	59	18,073	18,073
			1992/93	123	37,679	
1/2/93	48,539	184	1992/93	184	48,539	
1/8/93	38,466	181	1992/93	58	12,326	98,544
			1993/94	123	26,140	
1/2/94	30,389	184	1993/94	184	30,389	
1/8/94	20,408	181	1993/94	58	6,539	63,068
			1994/95	123	13,869	
1/2/95	11,427	184	1994/95	184	11,427	25,296
	204,981	1,096		1,096	204,981	204,981

Using the formula in Determination G25 expenditure incurred in the 1993 income year is:

$$a = 0$$

$$b = \text{expenditure incurred in the current and previous income years had the changes been known as at the Transfer Date.}$$

$$= 18,073 + 98,544$$

$$= 116,617$$

$$c = 0$$

$$d = \text{expenditure incurred in previous income years}$$

$$= 17,706$$

Thus, $a - b - c + d = -98,911$

This amount is expenditure incurred by the issuer in the 1993 income year. If the remaining estimates are accurate the expenditure incurred in the respective income years would be as follows:

1992	17,706
1993	98,911
1994	63,068
1995	25,296

204,981

A party will be required to change an estimate or re-estimate at the end of any year where the actual cashflows and/or factual circumstances are such that the applicable estimate or re-estimate is no longer "fair and reasonable". In default of any such estimate or re-estimate, the Commissioner may adopt or substitute his own estimates.

Thus, if the cashflows change from estimates in the 1994 year to an extent that the re-estimates are no longer fair and

reasonable, the method in Determination G25 may again be used to calculate expenditure incurred.

This determination is signed by me on the 28th day of May in the year 1992.

R. D. ADAIR, Deputy Commissioner of Inland Revenue.
go5696

Determination G25: Variations in the Terms of a Financial Arrangement

This determination may be cited as "Determination G25: Variations in the Terms of a Financial Arrangement".

1. *Explanation*—(1) A financial arrangement may be varied for many reasons. It may be varied by mutual agreement between the parties, by operation of the terms of the arrangement (such as an option), or by a partial remission of debt. One way of effecting a change is by terminating the existing financial arrangement and issuing a new one. That situation is straight forward and does not need a specific determination. A base price adjustment is calculated and income or expenditure under the new financial arrangement is calculated using the yield to maturity method or an appropriate alternative.

(2) This determination applies where the variation is effected by changes to the original financial arrangement. Such changes may have been contemplated or anticipated in the original financial arrangement, for example:

- (a) where there are options in the financial arrangement exercisable by either party, or
- (b) where the original financial arrangement contains an intent that it will be altered in certain prescribed ways (or at the agreement of the parties) on the happening of some event.

In both these cases, at the date of acquisition, an accrual method can not be applied that will last unaltered until the maturity or other sale of the financial arrangement. This determination applies in such cases, even though the financial arrangement may set out quite clearly how it is to be altered. The determination does not apply where the terms of the financial arrangement are unequivocal as to the nature, time and amount of the changes made.

(3) At the most basic level, a variation will involve a change to the cash flows or the dates upon which they are payable.

(4) The method requires an adjustment to be made in the year of variation. The effect of the variation is that the total income or expenditure up to the end of the year of variation is equal to what it would have been had the timing and exact details of the variations been known at the date of issue or acquisition.

(5) The method is similar to that used in section 64D (4) of the Act where a taxpayer becomes a cash basis holder.

It is also similar to section 64C(2B) that gives a method of changing to the straight line method of accounting for financial arrangements from another method used.

(6) This determination does not apply to variable rate financial arrangements, where the only variation is a change in the index, price, or rate (these will be dealt with by a subsequent determination entitled Variable Rate Financial Arrangements). It does apply where a variation occurs that does not result from a change in the indicator rate. For example when the amount of principal is varied without a corresponding payment or the margin above the indicator rate is varied.

2. *References*—This determination is made pursuant to section 64E (1) of the Income Tax Act 1976.

3. *Scope of Determination*—This determination applies to any financial arrangement where the amounts payable, or the dates on which they are payable, are varied after the date of issue or acquisition, but it does not apply:

- (a) To a Variable Rate Financial Arrangement (as defined in this determination) under which the only variation is a change in the economic, commodity, industrial or

financial indices or prices, or banking rates or general commercial rates, or

(b) Where the variation is effected by the maturity or other termination of the financial arrangement and the issue of a new financial arrangement, or

(c) Where the variation is made according to the terms of the financial arrangement, which terms are unequivocal as to the nature, time and amount of the changes made.

4. *Principle*—The adjustment in this determination is made in the year of variation. The result is that the total accumulated income or expenditure up to the end of the year of variation is equal to that that would have applied had the changes been known at the date of issue or acquisition.

5. *Interpretation*—(1) In this determination, unless the context otherwise requires:

Expressions used have the same meaning as in the Act and where a word or expression is given a particular meaning for the purposes of sections 64B to 64M of the Act it shall have the same meaning as in the said sections 64B to 64M;

the "Act" means the Income Tax Act 1976;

"Variable Rate Financial Arrangement" means a financial arrangement under which:

- (a) the interest rate is determined by a fixed relationship to economic, commodity, industrial or financial indices or prices, or banking or general commercial rates; or
- (b) the interest rate is set periodically by reference to market interest rates.

(2) Any reference in this determination to another determination made by the Commissioner shall be construed as including a reference to any fresh determination made by the Commissioner to vary, rescind, restrict, or extend that determination.

(3) For convenience, words and phrases defined in this determination are indicated by initial capital letters. However, in the absence of a capital letter shall not alone imply that the word or phrase is used with a meaning different from that given by its definition.

6. *Method*—(1) In the income year in which a financial arrangement is varied, a person who is the issuer or holder of the financial arrangement shall include, in calculating assessable income for the income year, an amount in respect of the financial arrangement calculated in accordance with the following formula:

$a - b - c + d$, where:

a is the sum of all amounts that would have been income derived by the person in respect of the financial arrangement from the date it was acquired or issued to the end of the income year, if the changes had been known as at the date the financial arrangement was acquired or issued;

b is the sum of all amounts that would have been expenditure incurred by the person in respect of the financial arrangement from the date it was acquired or issued to the end of the income year, if the changes had been known as at the date the financial arrangement was acquired or issued;

c is the sum of all amounts treated as income derived of the person in respect of the financial arrangement since it was acquired or issued to the end of the previous income year; and

d is the sum of all amounts treated as expenditure incurred of the person in respect of the financial arrangement since it was acquired or issued to the end of the previous income year.

The amount so calculated shall:

(a) Where it is a positive amount, be deemed to be income derived by the holder or the issuer as the case may be:

(b) Where it is a negative amount, be deemed to be expenditure incurred by the holder or issuer as the case may be:

Provided that expenditure incurred by the holder, in the year in which the financial arrangement is varied, using this method shall not exceed total income derived by the holder in previous income years.

(2) In income years after the income year in which the financial arrangement is varied, income deemed to be derived or expenditure deemed to be incurred shall be calculated using the terms of the financial arrangement as varied and the provisions of the Act.

7. Examples—(1) Example A (A straight line method)

A New Zealand taxpayer issues (borrows) \$8,800 on 10 July 1991 for 3 years with interest at 10% pa payable half-yearly in arrears. The loan is made by issuing \$10,000 of notes at a discount. There are no fees.

The issuer is a New Zealand taxpayer eligible to use the straight line method (Determination G24), and chooses to do so. The issuer has a balance date of 31 March.

The total finance charges are:

+	10,000	principal payable
+	3,000	interest payable
-	8,800	principal received
+	4,200	

Since the principal outstanding is fixed throughout, and all time units are of the same length, Method A of Determination G24: Straight Line Method was used to calculate expenditure incurred.

Accordingly, an amount of $4,200/6 = 700$ would be expenditure incurred in each half year period.

On 10 July 1993, in consideration of the issuer's circumstances, the holder agrees to forgive the 5th and 6th interest payments but not the principal amount due. The treatment of the loan in the 1994 and following years is set out below.

If the actual cashflows had been known at the outset, namely:

10 July 1991	+	8,800	principal received
10 January 1992	-	500	interest
10 July 1992	-	500	interest
10 January 1993	-	500	interest
10 July 1993	-	500	interest
10 July 1994	-	10,000	principal paid
	-	3,200	expenditure incurred

then Method B of Determination G24: Straight Line Method would have applied because the length of the periods between payments are unequal. Under that method the Total Finance Charges of 3,200 would be spread over the term of the loan in proportion to the principal outstanding and length of each period. Using the formula in Method B of Determination G24 expenditure of 533.33 would have been incurred for each period.

Then using Determination G1A: Apportionment of Income and Expenditure on a Daily Basis, (on a 365 day basis) the position of the lender before and after the variation would be as follows:

Year Ending 31 March	Expenditure Incurred Original (1)	Changed (2)	Actual Expenditure Incurred
1992	1,016	774	1,016
1993	1,400 (3)	1,067	1,400
1994	1,400	1,067	492 (4)
1995	384	292	292
Totals	4,200	3,200	3,200

(1) Expenditure calculated using Method A of Determination G24: Straight Line Method.

(2) Expenditure calculated using Method B of Determination G24: Straight Line Method.

(3) The number of actual days was used to arrive at the 1992 figure (a broken period plus a leap year), whilst the annual payments were used for the 1993 and 1994 years.

(4) Expenditure calculated using this determination where:

$$\begin{aligned} a &= 0 \\ b &= 774 + 1,067 + 1,067 = 2,908 \\ c &= 0 \\ d &= 1,016 + 1,400 = 2,416 \end{aligned}$$

so $a - b - c + d = -492$ which being a negative amount is deemed to be expenditure incurred in the year.

In the 1995 income year the expenditure incurred would be calculated using the base price adjustment in section 64F where:

$$\begin{aligned} a &= \text{all consideration paid} = 12,000 \\ b &= \text{acquisition price} = 8,800 \\ c &= \text{expenditure incurred in previous years} = 2,908 \end{aligned}$$

so $a - (b + c) = 292$, which because it is a positive amount is deemed to be expenditure incurred in terms of section 64F (4) (b) (i).

(2) Example B (a zero coupon loan)

On 15 April 1991 a 5 year zero coupon bond with a face value of \$1,000,000 is issued for \$500,000. The lender is a New Zealand taxpayer who balances on 31 March, and uses the yield to maturity method of accounting for financial arrangements.

By mutual agreement the debt is varied on 15 April 1993: the borrower repays \$250,000, and the face value of the bond is reduced to \$600,000.

The original yield to maturity is 14.870% pa, so that the income of the lender (the holder) would be as follows:

Year Ending 15 April	Opening Principal Outstanding	Accrual Income (1)	Closing Principal Outstanding
1992	500,000	74,350	574,350
1993	574,350	85,406	659,756
1994	659,756	98,106	757,862
1995	757,862	112,694	870,556
1996	870,556	129,444	0
		500,000	

(1) Calculated using the yield to maturity method and a rate of 14.870%.

If the changed cash flows had been known at 15 April 1991, namely:

15 April 1991	500,000 by lender
15 April 1993	250,000 by borrower
15 April 1996	600,000 by borrower

the yield to maturity would have been 14.235% pa and the income would have been as follows:

Year Ending	Opening Principal	Accrual Income	Closing Principal
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15 April	Outstanding	(1)	Payments	Outstanding
1992	500,000	71,175	0	571,175
1993	571,175	81,307	250,000	402,482 (2)
1994	402,482	57,293	0	459,775
1995	459,775	65,449	0	525,224
1996	525,224	74,776	600,000	0
		350,000	850,000	

(1) using the yield to maturity method and a rate of 14.235%.

(2) $571,175 + 81,307 - 250,000 = 402,482$

Then using Determination G1A: Apportionment of Income and Expenditure on a Daily Basis the position of the lender after the variation would be as follows:

Year Ending 31 March	Income Derived		Expenditure Incurred
	Original (1)	Actual (2)	
1992	71,303	68,258	71,303
1993	84,867	80,883	84,867
1994	97,584 (3)	58,279 (4)	51,250 (5)
1995	112,095	65,114	65,114
1996	128,770	74,401	74,401
1997	5,381	3,065	3,065
Total	500,000	350,000	350,000

Notes:

(1) Calculated using the Yield to Maturity Method and original cash flows.

(2) Calculated using the Yield to Maturity Method and changed cash flows.

(3) There are 350 days from 15 April 1993 to 31 March 1994 and $85,406 \times 15/365 + 98,106 \times 350/365 = 97,584$

(4) Similarly, $81,307 \times 15/365 + 57,293 \times 350/365 = 58,279$

(5) Expenditure calculated using this determination where:

$$a = 68,258 + 80,883 + 58,279 = 207,420$$

$$b = 0$$

$$c = 71,303 + 84,867 = 156,170$$

$$d = 0$$

so $a - b - c + d = 51,250$ which being a positive amount is deemed to be income derived for the 1994 income year.

In the 1997 income year the income derived would be calculated using the base price adjustment in section 64F where:

$$a = \text{all consideration paid to the person} = 850,000$$

$$b = \text{acquisition price} = 500,000$$

$$c = \text{income derived in previous income years} = 346,935$$

$a - (b + c) = 3,065$ which is a positive amount therefore in terms of section 64F (4) (a) (i) it is deemed to be income derived by the holder (lender).

This determination is signed by me on the 28th day of May in the year 1992.

R. D. ADAIR, Deputy Commissioner of Inland Revenue.
go5695

Justice

Criminal Justice Act 1985

Notice of Confiscation of Motor Vehicle

Pursuant to section 84 (2) of the Criminal Justice Act 1985, an order was made in the District Court at Christchurch on Wednesday, the 10th day of June 1992, against Phillip Alexander Webb for the confiscation of the following motor vehicle:

Austin Allegro, registration No. IH 5087.

A. L. BRIERTON, Deputy Registrar.
go5659

District Courts Act 1947

Extension of District Court Judge's Jurisdiction

Pursuant to section 28B of the District Courts Act 1947, Her Excellency the Governor-General has been pleased to appoint

Margaret Lee

to exercise the criminal jurisdiction of the District Courts under Part IIA of the District Courts Act 1947.

Dated at Wellington this 12th day of June 1992.

D. A. M. GRAHAM, Minister of Justice.
go5784

Judicature Act 1908

Commissioner of High Court Appointed

Pursuant to section 47 of the Judicature Act 1908, the Right Honourable Sir Thomas Eichelbaum, G.B.E., Chief Justice of New Zealand, has this day appointed

Ian Andrew Ness of Melbourne, Australia

to be a Commissioner of the High Court of New Zealand to Melbourne and for the purpose of administering and taking oaths, affidavits and affirmations as in the said section mentioned.

Dated at Wellington this 2nd day of June 1992.

J. D. EARLES, Registrar High Court, Wellington.
go5641

Oaths and Declarations Act 1957

Officers in the Department of Justice 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

Department of Justice

Maori Land Court

Registrar.

Deputy Registrar.

Dated at Wellington this 15th day of June 1992.

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

(Adm. 3/28/3/18)
go5782

Officers in the Christchurch City 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.

Schedule

Christchurch City Council

Chief Clerk, Fendalton Service Centre.

Chief Clerk, Sockburn Service Centre.

Chief Clerk, Beckenham Service Centre.

Chief Clerk, Linwood Service Centre.

Chief Clerk, Shirley Service Centre.

Chief Clerk, Papanui Service Centre.

Dated at Wellington this 15th day of June 1992.

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

(Adm. 3/28/3/3)

go5783

Real Estate Agents Audit Regulations 1977

Real Estate Agents Audit Regulations 1977— Notice of Exemption

Pursuant to regulation 13 of the Real Estate Agents Audit Regulations 1977, the Secretary of Justice hereby directs that the provision of those regulations, other than regulation 10, shall not apply in respect of Williams & Kettle Limited, Shakespeare Road, Napier.

Dated at Wellington this 19th day of June 1992.

DAVID OUGHTON, Secretary for Justice.

go5786

Transport

International Air Services Licensing Act 1947

Notice of Application for the Renewal of an International Air Service Licence

Pursuant to section 15 of the International Air Services Licensing Act 1947, notice is hereby given that Air Pacific Limited has applied for the renewal of its International Air Service Licence to operate international air services for the carriage of passengers, cargo and mail between Fiji and New Zealand from 1 October 1992, and it is proposed that the renewal be for a period of 5 years from that date. Further details are available from the Secretary for Transport, Ministry of Transport, P.O. Box 3175, Wellington.

Any person or organisation desiring to make representations relating to this application and proposal, must forward the representations in writing to reach me on or before 15 July 1992.

Dated at Wellington this 17th day of June 1992.

MAURICE MCTIGUE, Acting Minister of Transport.

go5764

Traffic Regulations 1976

Exemption from Equipment Requirements

Pursuant to regulation 90 (1) of the Traffic Regulations 1976, and in exercise of powers delegated to me, pursuant to section 41 (1) of the State Sector Act 1988, I, Hugh Cameron Matheson, Senior Automotive Engineer, hereby exempt any vehicle specified in the Schedule hereto from the requirements of regulation 78A of the said regulations relating to the fitting of lap and diagonal seat belts in respect of the sitting positions specified in the Schedule hereto.

Schedule

Any motor vehicle that has a removable hard top or soft top canopy and supporting framework and in any sitting position where:

- (a) The permanent structure of the vehicle terminates at a point not more than 500 millimetres above the top of the seat measured from a point 150 millimetres forward of the lowest point of the back cushion; and

(b) The manufacturer does not make provision for the fitting of an upper torso restraint; and

(c) 2-point lap belts which comply with the appropriate vehicle standard, or are otherwise approved, are fitted for the use of the occupant.

Signed at Wellington this 22nd day of June 1992.

H. C. MATHESON, Senior Automotive Engineer.

go5780

New Zealand Hot Rod Association Inc Exemption from Mudguards (Fenders)

Pursuant to regulation 90 of the Traffic Regulations 1976, and in exercise of powers delegated to me, pursuant to section 41 (1) of the State Sector Act 1988, I, Peter W. Bowen, Senior Automotive Engineer, hereby exempt the specified class of vehicles from regulation 76 (1), (3) of the Traffic Regulations 1976, subject to the conditions specified in the Schedule below.

This exemption allows certain types of "hot rod" vehicles to be operated without mudguards fitted. The administration of the conditions of this exemption are under the control of the New Zealand Hot Rod Association Inc (NZHRA).

This exemption may be withdrawn at any time.

Specified Class:

The specified class of motor vehicle is:

Any vehicle that is registered with and complies with the New Zealand Hot Rod Association Inc (NZHRA) requirements.

Schedule of Conditions:

1. NZHRA issue an "authority card" with both MOT and NZHRA original logos.
2. The "authority card" must be carried in the vehicle at all times and produced when requested by Police, MOT Vehicle Standards, or Warrant of Fitness Authorities.
3. The "authority card" shall identify the vehicle, vehicle owner and be of an acceptable format to the Ministry of Transport. The "authority card" is not transferable.
4. The "authority card" may be valid for a maximum period of up to 1 year and it may be renewed providing the conditions set by the NZHRA and this notice continue to be met.
5. In the event of the vehicle ceasing to comply with the above items, mudguards that meet the appropriate regulations must be fitted.
6. The "authority card" is only available to vehicles that take part in NZHRA competitions which have as part of their rules the requirement that mudguards are not fitted.

Signed at Wellington this 18th day of June 1992.

P. W. BOWEN, Senior Automotive Engineer.

go5781

Transport Act 1962

The Traffic (Waitaki District) Notice No. 2, 1992

Pursuant to the Transport Act 1962, a delegation from the Minister of Transport, and a subdelegation from the Secretary for Transport, I, John Paul Edgar, Senior Traffic Engineer, Road and Traffic Standards, give the following notice:

Notice

This notice may be cited as the Traffic (Waitaki District) Notice No. 2, 1992.

The roads specified in the First Schedule are declared to be closely populated localities for the purposes of section 52 of the Transport Act 1962.

The roads specified in the Second Schedule are declared to be

70 kilometre an hour speed limit areas pursuant to regulation 21 (2) of the Traffic Regulations 1976.

The Traffic (Waitaki County) Notice No. 2, 1977, dated the 28th day of November 1977*, issued pursuant to section 52 of the Transport Act 1962, and so much of the Traffic (Waitaki County) Notice No. 2, 1969, dated the 12th day of August 1969†, which relates to No. 1 State Highway (Awanui-Bluff) situated within Waitaki District at Herbert issued pursuant to the Transport Act 1962 and regulation 27A of the Traffic Regulations 1956, a revoked.

First Schedule

SITUATED within Waitaki District at Moeraki:

Afon Street.

Bride Street.

Cardiff Street.

David Street.

End Street.

Glamorgan Street.

Haven Street: from a point 50 metres measured westerly, generally, along Haven Street from End Street to the eastern end of Haven Street.

Haverford Street.

Lighthouse Road: from Haven Street to a point 200 metres measured southerly, generally, along Lighthouse Road from Haven Street.

Milford Street.

Neath Street.

Pembroke Street.

Tenby Street: from David Street to Cardiff Street.

Tydvil Street.

Second Schedule

SITUATED within Waitaki District at Herbert:

No. 1 State Highway (Awanui-Bluff): from a point 100 metres measured north-easterly, generally, along the said State highway from Cromarty Street to a point 150 metres measured southerly, generally, along the said State highway from Cullen Street.

Burgh Street.

Chanonry Street.

Cromarty Street.

Cullen Street.

Double Hill Road: from Suderoe Street to a point 100 metres measured south-easterly, generally, along Double Hill Road from Suderoe Street.

Fraserburg Street.

Kinnaird Street.

Monk Street: from Tain Street to Thorshaven Street.

Nalsoe Street.

Nun Street.

Ord Street.

Suderoe Street.

Tain Street.

Tarbetness Street.

Thorshaven Street.

Troup Street.

SITUATED within Waitaki District at Macraes Flat:

Hill Street: from Valley Street to a point 120 metres measured north-easterly, generally, along Hill Street from Valley Street.

Hyde Street: from Main Street to a point 350 metres measured north-westerly, generally, along Hyde Street from Main Street.

Main Street: from a point 50 metres measured south-westerly, generally, along Main Street from Hyde Street to a point 100 metres measured easterly, generally, along Valley Street from Hill Street.

Signed at Wellington this 19th day of June 1992.

J. P. EDGAR, Senior Traffic Engineer, Road and Traffic Standards.

* *New Zealand Gazette*, No. 122, dated 8 December 1977, page 3208.

† *New Zealand Gazette*, No. 51, dated 21 August 1969, page 1566.

(RTO 1/7/67)

905776

The Traffic (Porirua City) Notice No. 1, 1992

Pursuant to the Transport Act 1962, a delegation from the Minister of Transport, and a subdelegation from the Secretary for Transport, I, John Paul Edgar, Senior Traffic Engineer, Road and Traffic Standards, give the following notice:

Notice

This notice may be cited as the Traffic (Porirua City) Notice No. 1, 1992.

The roads specified in the First Schedule are excluded from the limitation as to speed imposed by section 52 of the Transport Act 1962.

The roads specified in the Second Schedule are declared to be 70 kilometre an hour speed limit areas pursuant to regulation 21 (2) of the Traffic Regulations 1976.

The Traffic (Porirua City) Notice No. 1, 1990, signed on the 30th day of June 1990*, issued pursuant to section 52 of the Transport Act 1962 and regulation 21 (2) of the Traffic Regulations 1976, is revoked.

First Schedule

SITUATED within Porirua City:

No. 1 State Highway (Awanui-Bluff): from the southern boundary of Porirua City to a point 120 metres measured southerly, generally, along No. 1 State Highway (Awanui-Bluff) from No. 58 State Highway (Haywards-Paremata); and from a point 100 metres measured northerly, generally, along No. 1 State Highway (Awanui-Bluff) from James Street (Plimmerton) to a point 160 metres measured southerly, generally, along No. 1 State Highway (Awanui-Bluff) from Gray Street (Pukerua Bay); and from a point 20 metres measured north-easterly, generally, along No. 1 State Highway (Awanui-Bluff) from Toenga Road (Pukerua Bay) to the northern boundary of Porirua City.

No. 58 State Highway (Haywards-Paremata): from Postgate Drive to the eastern boundary of Porirua City.

Belmont Road.

Bulls Run Road.

Cooks Road.

Flightys Road.

Jones Deviation.

Moonshine Road.

Mount Cecil Road.

Mulherns Road.

Murphys Road.

Paekakariki Hill Road: from Grays Road to the northern boundary of Porirua City.

Papakowhai Road: from Whitford Brown Avenue to Brora Crescent.

Raiha Street: from Kenepuru Drive to a point 500 metres measured southerly, generally, along Raiha Street from Prosser Street.

SITUATED within Porirua City at Plimmerton:

Airlie Road: from a point 280 metres measured northerly, generally, along Airlie Road from Firth Road to No. 1 State Highway (Awanui-Bluff).

Grays Road: from a point 640 metres measured easterly, generally, along Grays Road from Taupo Crescent to Paekakariki Hill Road.

SITUATED within Porirua City at Porirua:

Kenepuru Drive: from the southern boundary of Porirua City to a point 300 metres measured southerly, generally, along Kenepuru Drive from the main entrance to the Porirua Hospital.

Titahi Bay Road: from a point 100 metres measured westerly, generally, along Titahi Bay Road from Walton Leigh Avenue to a point 120 metres measured southerly, generally, along Titahi Bay Road from Kahutea Terrace.

Whitford Brown Avenue: from No. 1 State Highway (Awanui-Bluff) to a point 1320 metres measured easterly, generally, along Whitford Brown Avenue from the said State highway.

Second Schedule

SITUATED within Porirua City:

No. 1 State Highway (Awanui-Bluff): from a point 380 metres measured north-easterly, generally, along the said State highway from Toenga Road (Pukerua Bay) to a point 20 metres measured north-easterly, generally, along the said State highway from Toenga Road (Pukerua Bay).

No. 58 State Highway (Haywards-Paremata): from Postgate Drive to Spinnaker Drive.

Kenepuru Drive: from the southern boundary of Porirua City to a point 300 metres measured southerly, generally, along Kenepuru Drive from the main entrance to the Porirua hospital.

Papakowhai Road: from Whitford Brown Avenue to Brora Crescent.

Raiha Street: from Kenepuru Drive to a point 500 metres measured southerly, generally, along Raiha Street from Prosser Street.

Titahi Bay Road: from a point 100 metres measured westerly, generally, along Titahi Bay Road from Walton Leigh Avenue to a point 120 metres measured southerly, generally, along Titahi Bay Road from Kahutea Terrace.

Whitford Brown Avenue: from No. 1 State Highway (Awanui-Bluff) to a point 1320 metres measured easterly, generally, along Whitford Brown Avenue from the said State highway.

Signed at Wellington this 19th day of June 1992.

J. P. EDGAR, Senior Traffic Engineer, Road and Traffic Standards.

* *New Zealand Gazette*, No. 132, dated 2nd day of August 1990, page 2740.

(RTO 1/7/42)
go5777

Transport (Vehicle Standards) Regulations 1990

Exemption from Equipment Requirements

Pursuant to regulation 36 of the Transport (Vehicle Standards) Regulations 1990, and in exercise of powers

delegated to me by section 41 (1) of the State Sector Act 1988, I, Hugh Cameron Matheson, Senior Automotive Engineer, hereby exempt any vehicle specified in the First Schedule hereto from the requirements of regulation 29 of the said regulations relating to the fitting of lap and diagonal seat belts in respect of the sitting positions specified in the First Schedule hereto, and I hereby revoke the *Gazette* notice referred to in the Second Schedule hereto.

First Schedule

Any motor vehicle that has a removable hard top or soft top canopy and supporting framework and in any sitting position where:

- (a) The permanent structure of the vehicle terminates at a point not more than 500 millimetres above the top of the seat measured from a point 150 millimetres forward of the lowest point of the back cushion; and
- (b) The manufacturer does not make provision for the fitting of an upper torso restraint; and
- (c) 2-point lap belts which comply with the appropriate vehicle standard, or are otherwise approved, are fitted for the use of the occupant.

Second Schedule

New Zealand Gazette, 1 November 1990, No. 191, page 4195.

Signed at Wellington this 22nd day of June 1992.

H. C. MATHESON, Senior Automotive Engineer.
go5779

Transport (Vehicle and Driver Registration and Licensing) Act 1986

Approval of Traffic Improvement School

Pursuant to section 48 (2) (a) and (b) of the Transport (Vehicle and Driver Registration and Licensing) Act 1986, and under the powers delegated to me by the Secretary for Transport in an instrument of delegation dated the 1st day of October 1991, I, Warren Richard Gillespie Simeon, Controller Road User Standards, hereby approve the following organisations or instructors for the purpose of conducting courses pursuant to regulations 11 (1) (b) (i) and 32 (2) of the Transport (Drivers Licensing) Regulations 1987:

Driving Force, under the direction of Wayne McGuire, Whenuapai.

Livedrive, under the direction of Daniel L. Rousseau, Henderson.

Signed at Wellington this 22nd day of June 1992.

W. R. G. SIMEON, Controller Road User Standards.

(File RU04/7)
go5778

Authorities and Other Agencies of State

New Zealand Wool Board

Wool Industry Act 1977

Export Packaging Standards, 9 June 1992

In issue No. 90 of this *Gazette* published on 18 June 1992, page 2055, clause 1F of the Direction stated that all capped packs will be prohibited from 30 June 1993. The correct date which is given in the original Direction is in fact 30 June 1994. Accordingly, notice of the correct date, being 30 June 1994, is hereby given in terms of the Wool Industry Act 1977. All other terms of the Direction published in issue No. 90 on 18 June 1992 are hereby confirmed.

Disclaimer:

Neither the board nor any inspector shall be liable for any claims, actions or proceedings whatsoever, either in contract, tort or otherwise howsoever arising out of or consequential upon the application or enforcement of this Direction.

NEW ZEALAND WOOL BOARD.
au5802

Police Complaints Authority

Police Complaints Authority Act 1988

Appointment of Police Complaints Authority

Pursuant to sections 4 and 5 of the Police Complaints Authority Act 1988, Her Excellency the Governor-General has been pleased to appoint

The Honourable John Francis Jeffries, High Court Judge of Wellington

as Police Complaints Authority for a term of 3 years on and from the 1st day of July 1992.

Dated at Wellington this 4th day of June 1992.

JIM BOLGER, Prime Minister.
au5640

Transit New Zealand

Transit New Zealand Act 1989

Declaring New Sections of Special Purpose Roads

Pursuant to section 104 of the Transit New Zealand Act 1989, the Transit New Zealand Authority gives notice that with effect from midnight on the 30th day of June 1992, the carriageways of the sections of public highway described in the Schedule

below hereto, are declared to be special purpose roads within the meaning and for the purposes of the Transit New Zealand Act 1989.

Schedule

Pupu Valley Road:

The section of public highway commencing from its junction with No. 60 State Highway at Route Position 89/7.304 near Waitapu Bridge extending generally south-westwards to the start of Waikoropupu Springs Road at Waikoropupu River Bridge, a total length of road of approximately 2 kilometres.

Waikoropupu Springs Road:

The section of public highway commencing from Waikoropupu River Bridge near Pupu Valley Road extending generally south-westwards to Waikoropupu Springs at the end of the road, a total length of road of approximately 1.5 kilometres.

Dated at Wellington this 23rd day of June 1992.

M. K. LAUDER, State Highways Manager.
au5789

Bylaw Fixing the Maximum Speed of Vehicles on Part of State Highway No. 1 at Ohinewai (Route Position 412/7.79 to Route Position 412/8.71)

Pursuant to section 61 (2) of the Transit New Zealand Act 1989 and section 72 (1) (j) of the Transport Act 1962, Transit New Zealand makes the following bylaw:

Bylaw:

1. This bylaw may be cited as Transit New Zealand Bylaw 1992/1.
2. This bylaw shall come into force on the 1st day of July 1992.
3. In this bylaw, "motor vehicle" has the meaning assigned to it in section 2 (1) of the Transport Act 1962.
4. No person shall drive any motor vehicle at a speed exceeding 80 kilometres an hour on that part of State Highway No. 1 (Awanui to Bluff) from a point 380 metres north of the centreline of Tahuna Road to a point 540 metres generally south of Tahuna Road.
5. Every person who commits an offence against this bylaw is liable upon summary conviction to a fine not exceeding \$500.

This bylaw was made by resolution duly passed at a meeting of the Transit New Zealand Authority held in Wellington on the 3rd day of June 1992.

Dated at Wellington this 22nd day of June 1992.

J. H. VAN BARNEVELD, Land Transport Manager.
au5790

Land Notices

Conservation

Conservation Act 1987

Declaring Conservation Land to be a Reserve

Pursuant to section 8 (1A) of the Conservation Act 1987, the Minister of Conservation hereby declares that the conservation areas described in the Schedule hereto, shall be set apart as reserves subject to the Reserves Act 1977, and classified as reserves for the purposes specified in the respective descriptions.

Schedule

Nelson Land District—Nelson City

Boulder Bank:

(i) 87.2000 hectares, more or less, being Sections 1 and 2, S.O. Plan 14733, situated in Block XVI, Moutere Survey District and Blocks V, VI and IX, Wakapuaka Survey District (scenic reserve subject to section 19 (1) (a) of the Reserves Act 1977).

(ii) 1.800 hectares, more or less, being Section 3, S.O. Plan 14733, situated in Block XVI, Moutere Survey District (local purpose, harbour improvement reserve).

Whakapuaka Raupo Swamp:

1.4080 hectares, more or less, being Lot 3, D.P. 14320, all certificate of title 9C/538 (Government purpose, wildlife management reserve).

Nelson Land District—Tasman District Council

No Mans Island:

2.0400 hectares, more or less, being Section 1, S.O. Plan 14587, situated in Block II, Moutere Survey District (nature reserve).

Motueka Sandspit:

43.3000 hectares, more or less, being Sections 1, 2 and 3, S.O. Plan 14586, situated in Block IV, Motueka Survey District (scenic reserve subject to section 19 (1) (b) of the Reserves Act 1977).

Dated at Wellington this 17th day of June 1992.

DENIS MARSHALL, Minister of Conservation.

(DOC H.O. COA 0126, LEG0047, R.O. LOC 23C)
In5761

Reserves Act 1977

Revocation of the Reservation of a Reserve

Pursuant to the Reserves Act 1977, and to a delegation from the Minister of Conservation, the Regional Conservator, Northland Conservancy, Department of Conservation, hereby revokes the reservation as a local purpose (site for rabbit board buildings) reserve over the land described in the Schedule hereto.

Schedule

North Auckland Land District—Kaipara District

2.1929 hectares, more or less, being Section 26, situated in Block VIII, Te Kuri Survey District and contained in *Gazette*, 1962, page 76.

Dated at Whangarei this 6th day of June 1992.

J. C. HALKETT, Regional Conservator, Northland Conservancy.
In5762

Classification of a Reserve and Declaration That the Reserve be Part of the Mount Courtney Scenic Reserve

Pursuant to the Reserves Act 1977, and to a delegation from the Minister of Conservation, the Regional Conservator of the Department of Conservation for the West Coast Conservancy, hereby classifies the reserve, described in the Schedule hereto, as a scenic reserve, and further, declares that the said reserve shall form part of the Mount Courtney Scenic Reserve, subject to the provisions of the said Act.

Schedule

Nelson Land District—Buller District

20.8843 hectares, more or less, being Lot 1, D.P. 13864, situated in Block I, Inangahua Survey District. All certificate of title 9A/110.

Dated at Hokitika this 12th day of June 1992.

B. N. WATSON, Regional Conservator.

(DOC C.O. 2.6.2.48)
In5660

Maori Development

Maori Affairs Restructuring Act 1989

Maori Land Development Notice

Pursuant to section 21 of the Maori Affairs Restructuring Act 1989, the Chief Executive of the Ministry of Maori Development, hereby gives notice as follows:

Notice

1. This notice may be cited as Maori Land Development Notice Whangarei 1992, No. 5.
2. The notice referred to in the First Schedule hereto is hereby revoked by omitting all reference to the land described in the Second Schedule hereto.
3. The land described in the Second Schedule hereto is hereby released from Part II of the Maori Affairs Restructuring Act 1989.

First Schedule

Date of Notice	Reference	Registration No.
13 October 1978	<i>New Zealand Gazette</i> , No. 92, page 2912, 26 October 1978	R10/372

Second Schedule

North Auckland Land District

All that piece of land described as follows:

Area ha	Being
7.8913	Part Waihou A8C3B, situated in Block IV, Omapere Survey District. All certificate of title No. 15D/462.

Dated at Whangarei this 15th day of June 1992.

For and on behalf of the Chief Executive of the Ministry of Maori Development.

R. J. TOPP, Regional Manager, Residual Services, Ministry of Maori Development (Taitokerau).

(MMD H.O. 15/1/1256; R.O. 19/G/20)

ln5562

New Zealand Railways Corporation

New Zealand Railways Corporation Act 1981

Declaring Land at Huntly to be Set Apart for Railway Purposes

Pursuant to sections 24 and 30 of the New Zealand Railways Corporation Act 1981 and section 52 of the Public Works Act 1981, the Chief Executive of the New Zealand Railways Corporation, hereby declares the land described in the Schedule hereto, to be set apart for and on behalf of Her Majesty the Queen for railway purposes.

Schedule

South Auckland Land District—Waikato District

All that piece of land containing 3480 square metres, situated in Block XI, Rangiriri Survey District; being Lot 1, L.T.S. 62976.

Dated at Wellington this 19th day of June 1992.

P. K. TROTMAN, for Chief Executive, New Zealand Railways Corporation.

(NZR L.O. 33109/4/85/-)

ln5801

Survey and Land Information

Public Works Act 1981

Land at Prebbleton Set Apart for a Public School

Pursuant to section 52 (1) of the Public Works Act 1981, and to a delegation from the Minister of Lands, the District Solicitor, Department of Survey and Land Information, Christchurch, declares the land described in the Schedule hereto, to be set apart for a public school.

Schedule

Canterbury Land District—Selwyn District

1.4539 hectares, being part Lot 1, on Deposited Plan 1767; as shown marked "B" on S.O. Plan 18846, lodged in the office of the Chief Surveyor at Christchurch.

Dated at Christchurch this 11th day of June 1992.

R. J. MILNE, District Solicitor.

(DOSLI Ch. D.O. 40/9/61)

ln5634

Land at 158 and 170–174 Yaldhurst Road Acquired for Road

Pursuant to section 20 (1) of the Public Works Act 1981, and to a delegation from the Minister of Lands, the District Solicitor, Department of Survey and Land Information, Christchurch, declares that, agreements to that effect having been entered into, the land described in the Schedule hereto, is hereby acquired for road which, pursuant to section 60 (2) of the Transit New Zealand Act 1989, forms part of the State

Highway No. 73, and shall vest in the Crown on the date of publication of this declaration in the *Gazette*.

Schedule

Canterbury Land District—Christchurch City

Area m ²	Being
316	Part Lot 1, D.P. 43491; marked "P" on plan.
80	Part Lot 9, D.P. 7394; marked "S" on plan.
70	Part Lot 8, D.P. 7394; marked "T" on plan.
70	Part Lot 7, D.P. 7394; marked "U" on plan.

As shown marked as above mentioned on S.O. Plan 18752, lodged in the office of the Chief Surveyor at Christchurch.

Dated at Christchurch this 16th day of June 1992.

R. J. MILNE, District Solicitor.

(DOSLI Ch. D.O. 40/72/73/14/65, 58, 57 and 56)

ln5770

Land at 123 and 125 Yaldhurst Road Acquired for Road

Pursuant to section 20 (1) of the Public Works Act 1981, and to a delegation from the Minister of Lands, the District Solicitor, Department of Survey and Land Information, Christchurch, declares that, agreements to that effect having been entered into, the land described in the Schedule hereto, is hereby acquired for road which, pursuant to section 60 (2) of the Transit New Zealand Act 1989, forms part of the State Highway No. 73, and shall vest in the Crown on the date of publication of this declaration in the *Gazette*.

Schedule

Canterbury Land District—Christchurch City

Area m ²	Being
101	Part Lot 1, D.P. 15223; marked "K" on plan.
102	Part Lot 3, D.P. 232; marked "L" on plan.

As shown marked as above mentioned on S.O. Plan 18751, lodged in the office of the Chief Surveyor at Christchurch.

Dated at Christchurch this 16th day of June 1992.

R. J. MILNE, District Solicitor.

(DOSLI Ch. D.O. 40/72/73/14/74 and 75)

ln5771

Land at 81–85 Yaldhurst Road and 56 English Street Acquired for Road

Pursuant to section 20 (1) of the Public Works Act 1981, and to a delegation from the Minister of Lands, the District Solicitor, Department of Survey and Land Information, Christchurch, declares that, agreements to that effect having been entered into, the land described in the Schedule hereto, is hereby acquired for road which, pursuant to section 60 (2) of the Transit New Zealand Act 1989, forms part of the State Highway No. 73, and shall vest in the Crown on the date of publication of this declaration in the *Gazette*.

Schedule

Canterbury Land District—Christchurch City

Area m ²	Being
101	Part Lot 2, D.P. 12140; marked "D" on plan.
101	Part Lot 3, D.P. 12140; marked "E" on plan.
101	Part Lot 4, D.P. 12140; marked "F" on plan.
108	Part Lot 5, D.P. 12140; marked "H" on plan.

As shown marked as above mentioned on S.O. Plan 18750, lodged in the office of the Chief Surveyor at Christchurch.

Dated at Christchurch this 16th day of June 1992.

R. J. MILNE, District Solicitor.

(DOSLI Ch. D.O. 40/72/73/14/80, 79, 78 and 84) iCL
ln5772

Land at Hinds Set Apart for a Teachers Residence

Pursuant to section 52 (1) of the Public Works Act 1981, and to a delegation from the Minister of Lands, the District Solicitor, Department of Survey and Land Information, Christchurch, declares the land described in the Schedule hereto be set apart for a teachers residence.

Schedule

Canterbury Land District—Ashburton District

Area m ²	Being
114	Part Section 13, Block III, Town of Hinds; marked "A" on plan.
983	Part Section 14, Block III, Town of Hinds; marked "B" on plan.
71	Part Reserve 2473; marked "C" on plan.
81	Part Reserve 2473; marked "D" on plan.

As shown marked as above mentioned on S.O. Plan 18842, lodged in the office of the Chief Surveyor at Christchurch.

Dated at Christchurch this 22nd day of June 1992.

R. J. MILNE, District Solicitor.

(DOSLI Ch. D.O. 40/9/49/1) iCL
ln5787

Land Acquired for Water Supply Purposes in Rotorua District

Pursuant to section 20 of the Public Works Act 1981, and to a delegation from the Minister of Lands, the District Solicitor, Department of Survey and Land Information, Hamilton, declares that, an agreement to that effect having been entered into, the land described in the Schedule hereto, is hereby acquired for water supply purposes and shall vest in The Rotorua District Council on the date of publication hereof in the *Gazette*.

Schedule

South Auckland Land District

272 square metres, being part Section 14, Block XIII, Tarawera Survey District; as shown marked "A" on S.O. Plan 59150, lodged in the office of the Chief Surveyor at Hamilton.

Dated at Hamilton this 18th day of June 1992.

W. G. KORVER, District Solicitor.

(DOSLI Hn. 98/5/0/72) iCL
ln5756

Land Acquired for Service Lane and Car Park in South Waikato District

Pursuant to section 20 of the Public Works Act 1981, and to a delegation from the Minister of Lands, the District Solicitor, Department of Survey and Land Information, Hamilton, declares that, agreements to that effect having been entered into, the land described in the First Schedule hereto, is hereby acquired for service lane and the land described in the Second Schedule hereto, is hereby acquired for car park, and further declares that the land in both Schedules shall vest in The South Waikato District Council on the date of publication hereof in the *Gazette*.

First Schedule

South Auckland Land District

Area m ²	Being
33	Part Lot 7, D.P. S. 8506; marked "C" on plan.
2	Lot 9, D.P. S. 8506; marked "F" on plan.
50	Part Lot 5, D.P. S. 8506; marked "G" on plan.

As shown marked as above mentioned on S.O. Plan 52974, lodged in the office of the Chief Surveyor at Hamilton.

Second Schedule

South Auckland Land District

Area m ²	Being
212	Part Lot 4, D.P. S. 8506; marked "J" on plan.
286	Part Lot 7, D.P. S. 8506; marked "K" on plan.
155	Part Lot 5, D.P. S. 8506; marked "N" on plan.

As shown marked as above mentioned on S.O. Plan 52974, lodged in the office of the Chief Surveyor at Hamilton.

Dated at Hamilton this 18th day of June 1992.

W. G. KORVER, District Solicitor.

(DOSLI Hn. 93/10/0) iCL
ln5757

Land Acquired for Limited Access Road (State Highway No. 2) in Western Bay of Plenty District

Pursuant to section 20 of the Public Works Act 1981, and section 88 (2) of the Transit New Zealand Act 1989, and to a delegation from the Minister of Lands, the District Solicitor, Department of Survey and Land Information, Hamilton, declares that, agreements to that effect having been entered into, the land described in the Schedule hereto, is hereby acquired for limited access road and has become road, limited access road and State highway and shall vest in the Crown on the date of publication hereof in the *Gazette*.

Schedule

South Auckland Land District

Area m ²	Being
1252	Part Lot 1, D.P. S. 49517; marked "A" on S.O. Plan 59262.
202	Part Lot 1, D.P. S. 51634; marked "A" on S.O. Plan 59261.

As shown marked as above mentioned and lodged in the office of the Chief Surveyor at Hamilton.

Dated at Hamilton this 17th day of June 1992.

W. G. KORVER, District Solicitor.

(DOSLI Hn. 72/2/3/02/52 and 53) iCL
ln5758

Amending a Notice Declaring Land Held for Buildings of the General Government (Periodic Detention Centre, 29 Pukaki Street, Rotorua) Set Apart for Justice Purposes

Pursuant to section 55 of the Public Works Act 1981, and to a delegation from the Minister of Lands, the District Solicitor, Department of Survey and Land Information, Hamilton, hereby amends the above mentioned notice dated the 8th day of May 1992 and published in the *New Zealand Gazette* of 14 May 1992, No. 68, at page 1381, by amending the address in the heading of the notice from "29 Pukaki Street, Rotorua", to "21 Pukaki Street, Rotorua".

Dated at Hamilton this 18th day of June 1992.

W. G. KORVER, District Solicitor.

(DOSLI Hn. 36/10/1/9/0)

In5759

1CL

Land and an Interest Over Land Acquired for Irrigation Purposes in Whangarei District

Pursuant to section 20 of the Public Works Act 1981, and to a delegation from the Minister of Lands, the Manager, Lands and Property, Department of Survey and Land Information, Auckland, declares that, agreements to that effect having been entered into, the land described in the First Schedule, and a right to drain water over the land described in the Second Schedule, containing the rights and powers in the third and fifth paragraphs of the Land Transfer Act 1952 and as modified by the additional terms and conditions described in the Third Schedule are acquired, for irrigation purposes and shall vest in the Crown on the date of publication in the *Gazette*.

First Schedule

North Auckland Land District

Area m ²	Being
140	Part Lot 1, D.P. 95454; marked "A" on plan.
90	Part Lot 1, D.P. 95454; marked "B" on plan.

Shown marked as above mentioned on S.O. Plan 65737, lodged in the office of the Chief Surveyor at Auckland.

Second Schedule

North Auckland Land District

285 square metres being part Lot 1, D.P. 95454; shown marked "G" on S.O. Plan 65737, lodged in the office of the Chief Surveyor at Auckland.

Third Schedule

North Auckland Land District

Additional Terms and Conditions

1. Carl Christian Cooper, pest destruction officer and Susan Joy Cooper, his wife, both of Whangarei (hereinafter together with their heirs, successors and assigns called "the owners"), are the grantors and Her Majesty the Queen (hereinafter together with her heirs, successors, officers and assigns called "the Crown") is the grantee of the easement herein acquired for the purposes of the Maungatapere Irrigation Scheme.

2. The owners give the Crown full, free and unrestricted right to enter upon the land described in the Second Schedule with any necessary equipment and materials for the purpose of removing obstructive vegetation and debris in and around the water channel and establishing an erosion control system for the purpose of stabilising the channel.

3. The Crown shall have full, free and unrestricted right from time to time and at all times to enter upon the easement land with any necessary equipment and materials for the purpose of inspecting the land, removing obstructive vegetation and debris, and the undertaking of any works required for the general maintenance or repair of the erosion control system established in the operation of the above clause.

Dated at Auckland this 23rd day of June 1992.

G. A. DAWSON, Manager, Lands and Property.

(DOSLI Ak. D.O. 25/32/7)

In5785

1CL

Declaring Easements Over Land in the Far North District

Pursuant to section 20 of the Public Works Act 1981 and to a delegation from the Minister of Lands, the Manager, Lands and Property, Department of Survey and Land Information,

Auckland, declares that, an agreement to that effect having been entered into, a water supply pipeline easement in gross vesting forever in Her Majesty the Queen and her heirs, successors and assigns the rights and powers set forth in the first, second and fifth paragraphs of the Seventh Schedule of the Land Transfer Act 1952 and as modified by the provisions contained in the Second Schedule over the land described in the First Schedule, is acquired for irrigation purposes, and shall vest in the Crown on the date of publication of this notice in the *Gazette*.

First Schedule

North Auckland Land District

Area m ²	Being
1774	Part Section 12, Block I, Kawakawa Survey District; marked "B" on plan.
424	Part Section 16, Block I, Kawakawa Survey District; marked "C" on plan.

Shown marked as above mentioned on S.O. Plan 56286 lodged in the office of the Chief Surveyor at Auckland.

Second Schedule

North Auckland Land District (Modifications to Easements)

1. Paul Martin James Kean of Kerikeri, orchardist and Caroline Kean, his wife (hereinafter together with their heirs, successors and assigns called "the owners") are the grantors and Her Majesty the Queen (hereinafter together with her heirs, successors, officers and assigns called "the Crown") is the grantee of the easement herein acquired for the purposes of the Kerikeri Irrigation Scheme.

2. If the aforementioned water supply pipeline is no longer required for the purposes of the Kerikeri Irrigation Scheme, such determination to be made at the sole discretion of the regional irrigation manager or his successor, the Crown will at the request of the owners release the owners from this agreement and discharge any compensation certificate or extinguish any easement registered against the owner's certificate of title provided that no compensation will be payable to the Crown or the owners. Any easement agreed to be surrendered may be partially or fully surrendered by memorandum of transfer or notice published in the *Gazette* in accordance with section 42 (4) of the Public Works Act 1981.

3. The water supply pipeline has been constructed across Areas B and C on Plan S.O. 56286 and the easement shall apply to the land 2.5 metres either side of the centre line of the pipeline.

4. The boundaries of the easement shall not be fenced and the owners or occupiers of the land shall have the right to use the same (except for such use as may be reasonably held to interfere with the enjoyment of the Crown and its assigns as owner of the pipeline hereunder).

5. The Crown shall have the right of entry upon the easement land at any time with or without engineers and workmen and with or without any necessary vehicles, implements tools, pipes and materials of any kind for the purpose of laying, maintaining, repairing, inspecting and from time to time renewing and opening up the land within the easement area as may be necessary for those purposes. Any further access must be by prior consent of the owners.

6. When the pipeline is above or below the surface of the ground it shall be placed so as to interfere as little as possible with ordinary cultivation as aforesaid of the said land and in so doing or in laying, maintaining, repairing, inspecting or renewing or removing the pipeline as little damage as possible shall be caused to the said land. Any such damage caused shall be made good by the Crown and the land shall be restored as near as reasonably practicable to the condition existing before

entry or alternatively the Crown may at its option compensate the owners for any damage.

7. The Crown will grant indemnity to the owners, their servants, contractors, agents, invitees or workmen in the event of accidental damage to the pipeline.

8. The Crown shall have the right to erect and maintain such fixture or markers as may be necessary to indicate the location of the pipeline provided that such fixtures or markers do not interfere with the reasonable management of the said land.

9. Such of the rights, easements or obligations herein before recited or referred to which place burden on the said land shall be binding on him/her the said owners or occupiers his/her successor, executors, administrators and assigns and such of them as place a burden on the owner of the pipeline shall be binding on his/her successor, executors, administrators and assigns.

10. The Bay of Islands County Council resolved on the 16th day of September 1987 to indemnify all landowners with scheme pipelines on their properties against third party claims arising from damaged or faulty scheme works provided damage cannot be attributed to the negligence or wilful damage by the landowner concerned.

11. The Crown and its successors and assigns as owner of the pipeline will accept responsibility for all repairs to property damage caused by pipeline failure or breakage where no negligence or wilful damage by the owners their servants, contractors, agents, invitees or workmen is proven.

Dated at Auckland this 23rd day of June 1992.

G. A. DAWSON, Manager, Lands and Property.

(DOSLI Ak. D.O. 25/30/23)
ln5788

1CL

An Interest Over Land Acquired for Irrigation Purposes in Whangarei District

Pursuant to section 20 of the Public Works Act 1981, and to a delegation from the Minister of Lands, the Manager, Lands and Property, Department of Survey and Land Information, Auckland, declares that, an agreement to that effect having been entered into, a right to convey water over the land described in the First Schedule, containing the rights and powers in the second and fifth paragraphs of the Land Transfer Act 1952 and as modified by the additional terms and conditions described in the Second Schedule, are acquired, subject to the easements described in easement certificate C. 060507, North Auckland Land Registry, for irrigation purposes and shall vest in the Crown on the date of publication in the *Gazette*.

First Schedule

North Auckland Land District

2042 square metres, being part Lot 1, D.P. 131190; shown marked "F" on S.O. Plan 65736, lodged in the office of the Chief Surveyor at Auckland.

Second Schedule

North Auckland Land District

Additional Terms and Conditions

1. Rodger John Leather and Jillian Claire Snell, horticulturists, both of Whangarei (hereinafter together with their heirs, successors and assigns called "the owners") are the grantors and Her Majesty the Queen (hereinafter together with her heirs, successors, officers and assigns called "the Crown") is the grantee of the easements herein acquired for the purposes of the Maungatapere Irrigation Scheme.

2. If the aforementioned water supply pipeline is no longer required for the purposes of the Maungatapere Irrigation Scheme, such determination shall be made at the sole discretion of the regional irrigation manager or his successor,

and the Crown will at the request of the owner's release the owners from this easement and surrender any easement registered against the owner's certificate of title provided that no compensation will be payable to the Crown or the owners.

Any easement agreed to be surrendered may be partially or fully surrendered by memorandum of transfer or notice published in the *Gazette* in accordance with section 42 (4) of the Public Works Act 1981.

3. The boundaries of the easements shall not be fenced and the owners or occupier of the land shall have the right to use the same (except for such use as may be reasonably held to interfere with the enjoyment of the Crown and its assigns as owner of the pipeline hereunder) but shall not erect any building construction or fence or plant any trees or shrub on the easement strip below a depth of 300 mm from the surface or do anything which would or could damage or endanger the pipeline without the consent of the Crown or its assigns being first obtained in writing. Any such consent shall not be unreasonably withheld.

4. The Crown shall have the right of entry after giving reasonable notice where practicable upon the said land at any time with or without engineers and workmen and with or without any necessary vehicles, implements, tools, pipes and materials of any kind for the purpose of laying, maintaining, repairing, inspecting and from time to time renewing and opening up the land within the easement area as may be necessary for those purposes provided that the owners will not unreasonably withhold consent and that in the case of emergency the owners consent shall not be required before entry is made.

5. When the pipeline is above or below the surface of the ground it shall be placed so as to interfere as little as possible with ordinary cultivation as aforesaid of the said land and in so doing or in laying, maintaining, repairing, inspecting or renewing or removing the pipeline as little damage as possible shall be caused to the said land. Any such damage caused shall be made good by the Crown and the land shall be restored as near as reasonably practicable to the condition existing before entry or alternatively the Crown may at its option compensate the owners for any damage.

6. Liability of Owner in Respect of Damage to Pipeline—If the owners, their servants, contractors, agents, invitees or workmen shall in any way damage the pipeline the liability of the owner in respect of such damage shall be as follows:

(a) If the owners shall have obtained a permit (either in writing or in such other manner as the Crown may from time to time in its absolute discretion determine) from the Crown authorising him to carry out any particular work on the pipeline easement and in the course of carrying out such work in compliance with the conditions set forth in such permit such damage shall occur then the owner shall not be liable for the costs of and incidental to the repairing of such damage.

(b) If prior to commencement of any work on the pipeline easement the owners shall fail to obtain a permit in writing from the Crown and if having obtained such permit as aforesaid fails to comply with the terms and conditions set forth therein or otherwise imposed by the Crown in respect thereof and if such damage shall occur during the course of such work then the owners shall be liable for the first two thousand dollars (\$2,000.00) only in the cost of making good such damage and incidental loss which may have been suffered by the Crown provided that the aforesaid limitation of liability to two thousand dollars (\$2,000.00) to be borne by the owner as aforesaid shall be adjusted upwards automatically on an annual basis by relating the same to movements in the general consumer prices index (CPI) for New Zealand published from time to time by the New Zealand Department of Statistics to establish at any given time in the future the then value of the aforesaid sum of two thousand dollars

(\$2,000.00), such adjustments shall be made on the basis of movements in the CPI for 12 month periods ending on the 31st day of March in each and every year the first such adjustment to be made for the year ending the 31st day of March 1989.

7. The Crown shall have the right to erect and maintain such fixtures or markers as may be necessary to indicate the location of the pipeline provided that such fixtures or markers do not interfere with the reasonable management of the said land.

Dated at Auckland this 23rd day of June 1992.

G. A. DAWSON, Manager, Lands and Property.

(DOSLI Ak. D.O. 25/32/9)

1CL

ln5796

Stopped Road on Waiheke Island, Auckland City to be Vested

Pursuant to section 117 of the Public Works Act 1981, and to a delegation from the Minister of Lands, the Manager, Lands and Property, Department of Survey and Land Information, Auckland, declares the part of stopped road described in the Schedule to be amalgamated with the land contained in certificate of title 1024/221 subject to all encumbrances registered on the certificate of title on the date of registration in the North Auckland Land Registry.

Schedule

North Auckland Land District

704 square metres, being Section 1, S.O. 65859, lodged in the office of the Chief Surveyor at Auckland.

Dated at Auckland this 16th day of June 1992.

G. A. DAWSON, Manager, Lands and Property.

(DOSLI Ak. D.O. 65859)

1CL

ln5655

Land Acquired for Road in Whangarei District

Pursuant to section 20 (1) of the Public Works Act 1981, and to a delegation from the Minister of Lands, the Manager, Lands and Property, Department of Survey and Land Information, Auckland, declares that agreements to that effect having been entered into, the land described in the Schedule is acquired for road and shall vest in The Whangarei District Council on the date of publication in the *Gazette*.

Schedule

North Auckland Land District

Area m ²	Being
222	Part Lot 1, D.P. 12030; marked "E" on plan.
793	Part Section 60, Block 1, Purua Survey District; marked "F" on plan.
1406	Part Lot 1, D.P. 23855; marked "G" on plan.
240	Part Lot 3, D.P. 23855; marked "H" on plan.

Shown marked as above mentioned on S.O. Plan 62821, lodged in the office of the Chief Surveyor at Auckland.

Dated at Auckland this 16th day of June 1992.

G. A. DAWSON, Manager, Lands and Property.

(DOSLI Ak. D.O. S.O. 62819-21)

1CL

ln5656

Declaring Land to be Road and Road Stopped in Whangarei District

Pursuant to Part VIII of the Public Works Act 1981, and to a delegation from the Minister of Lands, the Manager, Lands and Property, Department of Survey and Land Information, Auckland, declares:

(a) Pursuant to section 114, the land described in the First Schedule to be road which shall vest in The Whangarei District Council, and

(b) Pursuant to sections 116, the portions of road described in the Second Schedule to be stopped.

First Schedule

North Auckland Land District

Area m ²	Being
104	Part Lot 2, D.P. 12030; marked "A" on S.O. Plan 62819.
199	Part Lot 2, D.P. 12030; marked "B" on S.O. Plan 62819.
2354	Part Lot 1, D.P. 31663; marked "D" on S.O. Plan 62820.
1212	Part Lot 2, D.P. 12030; marked "C" on S.O. Plan 62820.

Shown on the plans marked as above mentioned and lodged in the office of the Chief Surveyor at Auckland.

Second Schedule

North Auckland Land District

Area m ²	Adjoining or passing through
2458	Part Lot 1, D.P. 31663; marked "J" on S.O. Plan 62819.
407	Part Lot 2, D.P. 12030; marked "K" on S.O. Plan 62819.
2484	Part Lot 2, D.P. 12030; marked "L" on S.O. Plan 62820.

Shown on the plans marked as above mentioned and lodged in the office of the Chief Surveyor at Auckland.

Dated at Auckland this 16th day of June 1992.

G. A. DAWSON, Manager, Lands and Property.

(DOSLI Ak. D.O. S.O. 62819-21)

1CL

ln5657

Land Acquired in Connection with a Road in Auckland City

Pursuant to section 20 (1) of the Public Works Act 1981, and to a delegation from the Minister of Lands, the Manager, Lands and Property, Department of Survey and Land Information, Auckland, declares that, an agreement to that effect having been entered into, the land described in the Schedule is acquired, subject to any leases, registered or unregistered, in connection with a road and shall vest in The Auckland City Council on the date of publication in the *Gazette*.

Schedule

North Auckland Land District

Area m ²	Being
211	Part Lot 1, D.P. 75535; marked "A" on plan.
58	Part Lot 6, D.P. 112856; marked "B" on plan.
35	Part Lot 2, D.P. 112856; marked "C" on plan.
77	Part Lot 3, D.P. 112856; marked "D" on plan.
412	Part closed road, part Allotment 237, Section 16, Suburbs of Auckland, part Proclamations 5712, 5801 and 8136; marked "E" on plan.
9034	Lot 4, D.P. 112856; marked "F" on plan.
1715	Lots 1, 2 and 3, D.P. 90630; marked "G" on plan.
122	Part Lot 5, D.P. 112856; marked "H" on plan.
66	Part Allotment 236, Section 16, Suburbs of Auckland, part Proclamation 5801; marked "I" on plan.

Area m ²	Being
------------------------	-------

1340 Parts Allotment 237, Section 16, Suburbs of Auckland, and part closed road, part Proclamation 5801; marked "J" on plan.

Shown marked as above mentioned on S.O. Plan 64527, lodged in the office of the Chief Surveyor at Auckland.

Dated at Auckland this 16th day of June 1992.

G. A. DAWSON, Manager, Lands and Property.

(DOSLI Ak. D.O. S.O. 64527) ICL
In5658

Declaring Land for Road in the Queenstown Lakes District

Pursuant to section 114 of the Public Works Act 1981, and to a delegation from the Minister of Lands, the Manager, Lands and Property, Department of Survey and Land Information, Dunedin, declares the land described in the Schedule hereto to be road and shall vest in The Queenstown Lakes District Council on the 25th day of June 1992.

Schedule

Otago Land District—Queenstown Lakes District

All that piece of land containing 1045 square metres, being part Lot 1, D.P. 12184; shown marked "A" on S.O. Plan 19474, lodged in the office of the Chief Surveyor at Dunedin.

Dated at Dunedin this 16th day of June 1992.

M. R. MACKENZIE, Manager, Lands and Property, Department of Survey and Land Information, Dunedin.

(DOSLI Dn. D.O. 18/300/34) ICL
In5662

Declaring Land to be Road and Road Stopped in Central Otago District

Pursuant to the Public Works Act 1981, and to a delegation from the Minister of Lands, the Manager, Lands and Property, Department of Survey and Land Information, Dunedin, declares:

(a) Pursuant to section 114, the land described in the First Schedule hereto to be road and vested in The Central Otago District Council on the 25th day of June 1992.

(b) Pursuant to sections 116 and 117, the road described in the Second Schedule hereto to be stopped and vested in Maurice Morgan Mitchell, solicitor of Dunedin on the 25th day of June 1992.

First Schedule

Otago Land District—Central Otago District

All that piece of land containing 74 square metres, being part Lot 1, D.P. 10306; shown marked "A" on S.O. Plan 23086, lodged in the office of the Chief Surveyor at Dunedin.

Second Schedule

Otago Land District—Central Otago District

All that piece of road containing 269 square metres, adjoining Lot 1, D.P. 10306 and Section 4, Block XCII, Town of Cromwell; shown marked "B" on S.O. Plan 23086, lodged in the office of the Chief Surveyor at Dunedin.

Dated at Dunedin this 16th day of June 1992.

M. R. MACKENZIE, Manager, Lands and Property, Department of Survey and Land Information, Dunedin.

(DOSLI Dn. D.O. 18/300/33) ICL
In5661

Declaring Land Acquired for Road, Land Taken and Road Stopped in the City of Dunedin

Pursuant to the Public Works Act 1981, and to a delegation from the Minister of Lands, the Manager, Lands and Property, Department of Survey and Land Information, Dunedin, declares that:

(a) An agreement to that effect having been entered into, the land described in the First Schedule hereto, is hereby acquired for road and shall vest in The Dunedin City Council on the 25th day of June 1992.

(b) Pursuant to sections 116 and 117, the road described in the Second Schedule hereto, to be stopped and amalgamated with the land in certificate of title, Volume 4, folio 388.

(c) The land described in the Third Schedule hereto, to be taken, pursuant to section 119, and amalgamated with the land in certificate of title, Volume 4, folio 388.

First Schedule

Otago Land District—Dunedin District

All that piece of land containing 3766 square metres, being part Sections 35 and 36, Green Island Bush Survey District; shown marked "A" on S.O. Plan 22849, lodged in the office of the Chief Surveyor at Dunedin.

Second Schedule

Otago Land District—Dunedin District

Area m ²	Adjoining
554	Sections 51 and 36, Green Island Bush Survey District; shown marked "B" on plan.
697	Part Lot 4, D.P. 4550 and Section 36, Green Island Bush Survey District; shown marked "C" on plan.

As shown marked as above mentioned on S.O. Plan 22849, lodged in the office of the Chief Surveyor at Dunedin.

Third Schedule

Otago Land District—Dunedin City

Area m ²	Adjoining
60	Part Section 36, Green Island Bush Survey District; shown marked "D" on plan.
182	Part Section 36, Green Island Bush Survey District; shown marked "E" on plan.

As shown marked as above mentioned on the S.O. Plan 22849, lodged in the office of the Chief Surveyor at Dunedin. Dated at Dunedin this 18th day of June 1992.

M. R. MACKENZIE, Manager, Lands and Property, Department of Survey and Land Information, Dunedin.

(DOSLI Dn. D.O. 18/300/1) ICL
In5769

Declaring Land Held for a Reserve for a Public School Site to be Set Apart for a Public School in the Clutha District

Pursuant to section 52 of the Public Works Act 1981, and to a delegation from the Minister of Lands, the Manager, Lands and Property, Department of Survey and Land Information, Dunedin, declares the land described in the Schedule hereto, held for a reserve for a public school site to be set apart for a public school.

Schedule

Otago Land District—Clutha District

All that piece of land containing 4.4069 hectares, being Section 58A, Greenfield Settlement. Part *Gazette* notice (*New Zealand Gazette*, 12 October 1939, No. 66, page 2679).

Dated at Dunedin this 22nd day of June 1992.

M. R. MACKENZIE, Manager, Lands and Property,
Department of Survey and Land Information, Dunedin.

(DOSLI Dn. D.O. 16/46) ICL
In5803

Land Acquired for Waiputaputa Drop Out (State Highway No. 35) Tokomaru Bay

Pursuant to section 20 (1) of the Public Works Act 1981, and to a delegation from the Minister of Lands, the District Manager, Department of Survey and Land Information, Gisborne, declares that, an agreement to that effect having been entered into, the land described in the Schedule is acquired for road which, pursuant to section 60 (2) of the Transit New Zealand Act 1989, forms part of State Highway No. 35 and shall vest in the Crown on the date of publication of this declaration in the *Gazette*.

Schedule

Gisborne Land District

Area m ²	Being
1036	Part Tokomaru K6B2, situated in Block XI, Tokomaru Survey District; as shown marked "D" on S.O. 8465.

S.O. 8465 is held in the office of the Chief Surveyor at Gisborne.

Dated at Gisborne this 12th day of June 1992.

R. H. WINMILL, District Manager.

(DOSLI Na. D.O. 28/1079)
In5765

Crown Land to be Set Apart for Education Purposes at Omaramutu

Pursuant to section 52 of the Public Works Act 1981, and to a delegation from the Minister of Lands, the District Manager, Department of Survey and Land Information, Gisborne, declares the land described in the Schedule hereto, to be set apart for education purposes.

Schedule

Gisborne Land District

Area ha	Being
1.723	Section 1, S.O. 7971, situated in Block V, Waiaua Survey District. All <i>Gazette</i> notice 171263.1.

Dated at Gisborne this 27th day of March 1992.

R. H. WINMILL, District Manager.

(DOSLI Na. D.O. 5.123)
In5766

Amending a Notice—Land Taken for Health Purposes (Dental Clinic) Set Apart for Education Purposes (Wellington Polytechnic) in the City of Wellington

Pursuant to section 55 of the Public Works Act 1981, and to a delegation from the Minister of Lands, the Manager, Lands and Property, Department of Survey and Land Information, Wellington, hereby amends the notice dated the 25th day of June 1991 and published in the *New Zealand Gazette* of 27 June 1991, No. 96, page 2120, by amending the Schedule to read:

"All that piece of land containing 2511 square metres, more or less, being Section 1, S.O. 20059, and being all Proclamation 2683, Wellington Registry."

Dated at Wellington this 22nd day of June 1992.

D. I. GRAY, Manager, Lands and Property.

(DOSLI Wn. D.O. PL 1/17/18) ICL
In5797

Land Acquired for Stock Holding Purposes in Rangitikei District

Pursuant to section 20 (1) of the Public Works Act 1981, and to a delegation from the Minister of Lands, the Manager, Lands and Property, Department of Survey and Land Information, Wellington, declares that, the land described in the Schedule hereto be acquired for stock holding purposes.

Schedule

Wellington Land District

Area m ²	Being
3234	Part Section 7, Block XII, Mangawhero Survey District.
2159	Part Section 1, Pukerua Village, situated in Block XII, Mangawhero Survey District.

Dated at Wellington this 16th day of June 1992.

D. I. GRAY, Manager, Lands and Property.

(DOSLI Wn. D.O. CL 47/27) ICL
In5804

Crown Land Set Apart for a Vehicle Testing Station in Wellington City

Pursuant to section 52 of the Public Works Act 1981, and to a delegation from the Minister of Lands, the Manager, Lands and Property, Department of Survey and Land Information, Wellington, hereby sets apart the Crown land described in the Schedule hereto for a vehicle testing station.

Schedule

Wellington Land District

All that piece of land containing 987 square metres, more or less, being Section 506, Hutt District, being part Proclamation 4966.

Dated at Wellington this 23rd day of June 1992.

D. I. GRAY, Manager, Lands and Property.

(DOSLI Wn. D.O. PL 14/8/5) ICL
In5791

Amending a Notice—Road Legalisation State Highway One in Porirua City

Pursuant to section 55 of the Public Works Act 1981, and to a delegation from the Minister of Lands, the Manager, Lands and Property, Department of Survey and Land Information, Wellington, hereby amends the notice dated the 18th day of May 1992 and published in the *New Zealand Gazette* of 21 May 1992, No. 72, page 1437, by removing the following pieces of land from the First Schedule:

- 1.0645 Part Bed Porirua Harbour, "X" on S.O. 36737.
- 3280 Part Bed Porirua Harbour Railway, "N" on S.O. 36736.
- 2254 Part Bed Porirua Harbour Railway, "O" on S.O. 36736.
- 570 Part Section 101, Porirua District, "P" on S.O. 36736.
- 480 Part Section 102, Porirua District, "Q" on S.O. 36736.
- 7541 Part Bed Porirua Harbour Railway, "F" on S.O. 36735.
- 6268 Part Bed Porirua Harbour Railway, "B" on S.O. 36734.
- 1640 Part Bed Porirua Harbour, "E" on S.O. 36733.

5410 Part Railway land being part Porirua Harbour and part Section 98, Porirua District, "F" on S.O. 36733.

1.7733 Part Railway land being part Porirua Harbour and part Section 98, Porirua District, "A" on S.O. 36733.

Dated at Wellington this 22nd day of June 1992.

D. I. GRAY, Manager, Lands and Property.

(DOSLI Wn. D.O. PL 40/7/18)

ln5795

ICL

Declaring Land to be Road in the Westland District

Pursuant to section 114 of the Public Works Act 1981, and to a delegation from the Minister of Lands, the District Manager, Department of Survey and Land Information, Hokitika, declares the land described in the Schedule to be road, which shall vest in The Westland District Council.

Schedule

Westland Land District—Westland District

1.3956 hectares, more or less, being part Bed of Docherty's Creek, situated in Block X, Waiho Survey District and more particularly shown as "A" on S.O. Plan 10975.

Dated at Hokitika this 16th day of June 1992.

T. A. FRASER, District Manager.

(DOSLI Hk. PW 4/2)

ln5767

ICL

Land Held for Defence Purposes (Johnston Street, Greymouth) Set Apart for Justice Purposes in Grey District

Pursuant to section 52 (1) of the Public Works Act 1981, and to a delegation from the Minister of Lands, the District Manager, Department of Survey and Land Information, Hokitika, declares the land described in the Schedule hereto, to be set apart for justice purposes.

Schedule

Westland Land District—Grey District

1910 square metres, more or less, being Section 1, S.O. Plan 11910, situated in Block XII, Greymouth Survey District. Part Proclamations 819 and 877.

Dated at Hokitika this 16th day of June 1992.

T. A. FRASER, District Manager.

(DOSLI Hk. PW 2/37)

ln5768

ICL

Road Realignment—Seafield Road, Napier District

Pursuant to section 114 of the Public Works Act 1981, and to a delegation from the Minister of Lands, the District Solicitor, Department of Survey and Land Information, Napier, declares the land described in the Schedule hereto, to be road and vested in The Hastings District Council on date of publication in the *Gazette*.

Schedule

Hawke's Bay Land District

Area m ²	Being
2545	Part Lot 2, DDP. 364; shown marked "A" on S.O. 10314.
1355	Part Lot 2, DDP. 364; shown marked "B" on S.O. 10314.
1746	Part Lot 2, DDP. 364; shown marked "C" on S.O. 10314.
2758	Part Lot 2, DDP. 364; shown marked "D" on S.O. 10314.

Area

m²

Being

628 Part Lot 2, DDP. 364; shown marked "E" on S.O. 10314.

S.O. 10314 is held in the office of the Chief Surveyor at Napier.

Dated at Napier this 16th day of June 1992.

P. H. GRAHAM, District Solicitor.

(DOSLI Na. D.O. 7975 35300)

ln5642

Road Stopped in Waikato District

Pursuant to sections 116 and 117 of the Public Works Act 1981, and to a delegation from the Minister of Lands, the Assistant District Manager of the Department of Survey and Land Information, Hamilton, declares the piece of road described in the Schedule hereto, to be stopped, and that the said stopped road, now known as Section 1, S.O. 59266, shall vest in William Cornelis Engelder, farmer and Karen Ann Engelder, his wife, both of Hamilton.

Schedule

South Auckland Land District

9350 square metres, adjoining part Section 203, Block V, Alexandra Survey District; as shown marked "A" on S.O. Plan 59266, lodged in the office of the Chief Surveyor at Hamilton.

Dated at Hamilton this 19th day of June 1992.

R. W. BARNABY, Assistant District Manager.

(DOSLI Hn. 72/23/2B/05/1)

ln5760

ICL

Treasury

State-Owned Enterprises Act 1986

Land Vested in Landcorp Management Services Limited

Pursuant to section 24 (1) of the State-Owned Enterprises Act 1986, and to an authorisation dated on the 15th day of May 1992 from the Ministers of Finance and State-Owned Enterprises, the Director (Statutory), Department of Survey and Land Information, hereby gives notice as follows:

Notice

1. Title—This notice may be cited as the Landcorp Management Services Limited Vesting Notice 1992 No. 3.

2. Application—(1) This notice applies to all the land described in the Schedule to this notice, saving and excepting:

- (a) The bed of any lake whose bed has an area of 8 hectares or more;
- (b) The bed of any river whose bed has an average width of 3 metres or more;
- (c) Any land covered and uncovered by the flow and ebb of the tide at mean spring tides.

(2) In subclause (1) of this clause, the terms "bed", "lake", and "river" have the meanings assigned to them by section 2 (1) of the Resource Management Act 1992.

3. Vesting—Subject to section 24 of the Conservation Act 1987, the land to which this notice applies:

On the date of publication of this notice in the *Gazette* shall vest for an estate in fee simple in Landcorp Management Services Limited (a company duly incorporated under the Companies Act 1955, having its registered office at Wellington, and being a State enterprise within the meaning of section 29 (1) of the State-Owned Enterprises Act 1986):

- (i) Together with the appurtenant rights (if any) described in the Schedule to this notice; but
- (ii) Subject to the rights, interests and encumbrances (if any), to which it is described in the Schedule to this notice as being subject.

Schedule**South Auckland Land District**

Area m ²	Description
3808	Section 1, S.O. Plan 59283, situated in Block X, Cambridge Survey District.
ha	
17.9350	Section 1, S.O. Plan 59300, situated in Block XV, Tauranga Survey District.

Taranaki Land District

Area ha	Description
114.3237	Section 1, Block IX, Mapara Survey District, shown on S.O. Plan 5985. Subject to lease Volume D1, folio 1134 (Taranaki Registry)

Canterbury Land District

Area ha	Description
9.1510	Section 1, S.O. Plan 18829, situated in Block XVI, Westerfield Survey District.
2.6650	Sections 1 and 2, S.O. Plan 18807, situated in Block III, Waimate Survey District.
3.5750	Sections 3 and 4, S.O. Plan 18807, situated in Block III, Waimate Survey District.
12.6530	Sections 5, 6 and 7, S.O. Plan 18807, situated in Block III, Waimate Survey District.
1.9153	Section 1, S.O. Plan 18838, situated in Block VI, Rangiora Survey District.

Dated at Wellington this 23rd day of June 1992.

R. C. HOLLEY, Director (Statutory).

(DOSLI H.O. 8225-07-01-D03, 8225-07-01-D07, 8225-07-01-D13)
In5773

Land Vested in Coal Corporation Limited

Pursuant to section 24 (1) of the State-Owned Enterprises Act 1986, and to an authorisation dated on the 15th day of May 1992 from the Ministers of Finance and State-Owned Enterprises, the Director (Statutory), Department of Survey and Land Information, hereby gives notice as follows:

Notice

1. Title—This notice may be cited as the Coal Corporation Limited Vesting Notice 1992 No. 1.

2. Application—(1) This notice applies to all the land described in the Schedule to this notice, saving and excepting:

- (a) The bed of any lake whose bed has an area of 8 hectares or more;
- (b) The bed of any river whose bed has an average width of 3 metres or more;
- (c) Any land covered and uncovered by the flow and ebb of the tide at mean spring tides.

(2) In subclause (1) of this clause, the terms "bed", "lake", and "river" have the meanings assigned to them by section 2 (1) of the Resource Management Act 1992.

3. Vesting—Subject to section 24 of the Conservation Act 1987, the land to which this notice applies:

On the date of publication of this notice in the *Gazette* shall vest for an estate in fee simple in Coal Corporation Limited (a company duly incorporated under the Companies Act 1955, having its registered office at Wellington, and being a State enterprise within the meaning of section 29 (1) of the State-Owned Enterprises Act 1986):

- (i) Together with the appurtenant rights (if any) described in the Schedule to this notice; but
- (ii) Subject to the rights, interests and encumbrances (if any), to which it is described in the Schedule to this notice as being subject.

Schedule**Nelson Land District**

Area m ²	Description
680	Section 1, S.O. Plan 14926, situated in Block VII, Ngakawau Survey District.

Southland Land District

Area ha	Description
593.7190	Sections 1 and 2, S.O. Plan 11617, situated in Blocks II and III, Wairio Survey District and Blocks XXVI and XXVII, Wairaki Survey District.

Dated at Wellington this 23rd day of June 1992.

R. C. HOLLEY, Director (Statutory).

(DOSLI H.O. 8225-04-01)
In5774

Regulation Summary

Notice Under the Acts and Regulations Publication Act 1989

Pursuant to the Acts and Regulations Publication Act 1989, notice is hereby given of the making of regulations as under:

Authority for Enactment	Title or Subject-matter	Serial Number	Date of Enactment	Price Code	Postage and Packaging
Accident Compensation Act 1982	Accident Compensation (Accident Experience) Regulations 1992	1992/161	22/6/92	9-CX	\$3.60

<i>Authority for Enactment</i>	<i>Title or Subject-matter</i>	<i>Serial Number</i>	<i>Date of Enactment</i>	<i>Price Code</i>	<i>Postage and Packaging</i>
Accident Rehabilitation Compensation Insurance Act 1992	Accident Rehabilitation and Compensation Insurance (Independence Allowance Rates) Regulations 1992	1992/162	22/6/92	2-A	\$1.60
Measurement Standards Act 1992	National Standards Regulations 1976, Amendment No. 1	1992/163	22/6/92	2-A	\$1.60
District Courts Amendment Act 1989	District Courts Amendment Act Commencement Order 1992	1992/164	22/6/92	2-A	\$1.60
District Courts Act 1947	District Courts Fees Rules 1992, Amendment No. 1	1992/165	22/6/92	2-A	\$1.60
Proceeds of Crime Act 1991	Proceeds of Crime Rules 1992	1992/166	22/6/92	3-BX	\$2.10
Proceeds of Crime Act 1991	Proceeds of Crime Regulations 1992	1992/167	22/6/92	6-BY	\$2.30
Criminal Justice Act 1985	Reporting Centres Notice 1992	1992/168	23/6/92	2-A	\$1.60
Criminal Justice Act 1985	Work Centre (Leach Street) Notice 1992	1992/169	23/6/92	2-A	\$1.60
Transport Act 1962	Transport (Approved Laboratory and Designated Analyst in Charge) Notice 1992	1992/170	23/6/92	2-A	\$1.60
Securities Act 1978	Securities Act (Continuous Issues) Exemption Notice (No. 3) 1987, Amendment No. 8	1992/171	23/6/92	2-A	\$1.60

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