



SUPPLEMENT
TO THE
NEW ZEALAND GAZETTE

OF
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NEW ZEALAND GOVERNMENT RAILWAYS

ALTERATIONS TO
SCALES OF CHARGES

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

Financial Statement Analysis

In the second section, we analyze the financial statements to identify trends and potential risks. The income statement shows a steady increase in revenue over the past three years, which is a positive indicator. However, the balance sheet reveals a growing liability, which could impact the company's long-term stability.

The cash flow statement provides further insight into the company's liquidity. It shows that while operating activities generate positive cash flow, investing activities are consistently draining resources. This suggests that the company may need to reassess its capital expenditure strategy.

Overall, the financial performance is mixed. While revenue growth is strong, the increasing debt and high capital expenditures are areas of concern. Management should focus on optimizing the capital structure and improving operational efficiency to ensure sustainable growth.

Operational Efficiency and Cost Management

The third section focuses on operational efficiency and cost management. It highlights the need to streamline processes and reduce waste to improve the bottom line. Implementing lean manufacturing techniques and automating repetitive tasks can significantly cut costs without affecting quality.

Additionally, a thorough review of the supply chain is essential. Negotiating better terms with suppliers and exploring alternative sources can help in reducing procurement costs. Regular audits of internal controls are also necessary to prevent fraud and ensure that all expenses are properly documented and justified.

*Alterations to the Scales of Charges Upon the New Zealand Government Railways—
Amendment No. 10*

GENERAL SCALE OF CHARGES

PURSUANT to the Government Railways Act 1949, the Minister of Railways hereby makes the following alterations to the General Scale of Charges published in the Supplement, dated the 13th day of September 1971, to the *New Zealand Gazette* of the 9th day of September 1971, and hereby declares that such alterations shall come into force on the 28th day of May 1973.

LUGGAGE, PARCELS, ETC.

54. Parcels Traffic, Conditions of Carriage, and Classification

Paragraph 4, subparagraph (b)—*Omit* this subparagraph and *insert* new subparagraph (b).

(b) **Parcels Traffic Consigned Inter Island**—Except as provided in section 29 of the Local Rates Scale of Charges, the charges for the rail journey in each Island will be computed separately.

55. Parcels Rates

Paragraph 1—*Omit* the rates shown in the last line of this rates schedule for “over 645 miles” and *insert* the following—

Zone	Miles Not Exceeding	Weight Not Exceeding											
		3 lb	7 lb	14 lb	28 lb	42 lb	56 lb	84 lb	112 lb	140 lb	168 lb	196 lb	224 lb
16	750	\$ 0.34	\$ 0.55	\$ 0.88	\$ 1.35	\$ 1.83	\$ 2.64	\$ 3.60	\$ 4.68	\$ 5.49	\$ 6.30	\$ 6.99	\$ 7.79
17	855	0.42	0.63	0.96	1.44	1.93	2.77	3.76	4.88	5.74	6.60	7.34	8.20
18	960	0.42	0.63	0.96	1.53	2.03	2.90	3.92	5.08	5.99	6.90	7.69	8.60
19	1065	0.42	0.71	1.04	1.62	2.13	3.03	4.08	5.28	6.24	7.20	8.04	9.00
20	1170	0.42	0.71	1.04	1.71	2.23	3.16	4.24	5.48	6.49	7.50	8.39	9.40
21	Over 1170	0.42	0.71	1.04	1.80	2.33	3.29	4.40	5.68	6.74	7.80	8.74	9.80

*Alterations to the Scales of Charges Upon the New Zealand Government Railways—
Amendment No. 11*

GENERAL SCALE OF CHARGES—CLASSIFICATION OF GOODS AND LIVESTOCK

PURSUANT to the Government Railways Act 1949, the Minister of Railways hereby makes the following alterations to the Classification of Goods and Livestock published in the Supplement, dated the 5th day of July 1971, to the *New Zealand Gazette* of the 1st day of July 1971, and hereby declares that such alterations shall come into force on the 28th day of May 1973.

GOODS AND LIVESTOCK

69. Classified Rates

Omit the rates chargeable for each additional 15 miles or fraction thereof beyond 690 miles for classes C, C plus 20%, C plus 50%, D, E, E plus 25%, E plus 50%, G, N and Q and *insert* the following—

Distance	C	C plus 20%	C plus 50%	D	E	E plus 25%	E plus 50%	G	N	Q
	Miles Not Exceeding Per Ton	Per Ton	Per Ton	Per Ton	Per Ton	Per Ton	Per Ton	Per Ton	Per Ton	Per Ton
705	\$ 41.17	\$ 49.40	\$ 61.76	\$ 36.60	\$ 22.11	\$ 27.64	\$ 33.17	\$ 11.90	\$ 27.46	\$ 21.76
720	41.84	50.21	62.76	37.20	22.53	28.16	33.80	12.10	27.98	22.18
735	42.51	51.01	63.77	37.80	22.95	28.69	34.43	12.30	28.50	22.60
750	43.18	51.82	64.77	38.40	23.37	29.21	35.06	12.50	29.02	23.02
765	43.85	52.62	65.78	39.00	23.79	29.74	35.69	12.70	29.54	23.44
780	44.52	53.42	66.78	39.60	24.21	30.26	36.32	12.90	30.06	23.86
795	45.19	54.23	67.79	40.20	24.63	30.79	36.95	13.10	30.58	24.28
810	45.86	55.03	68.79	40.80	25.05	31.31	37.58	13.30	31.10	24.70
825	46.53	55.84	69.80	41.40	25.47	31.84	38.21	13.50	31.62	25.12
840	47.20	56.64	70.80	42.00	25.89	32.36	38.84	13.70	32.14	25.54
855	47.87	57.44	71.81	42.60	26.31	32.89	39.47	13.90	32.66	25.96
870	48.54	58.25	72.81	43.20	26.73	33.41	40.10	14.10	33.18	26.38
885	49.21	59.05	73.82	43.80	27.15	33.94	40.73	14.30	33.70	26.80
900	49.88	59.86	74.82	44.40	27.57	34.46	41.36	14.50	34.22	27.22
915	50.55	60.66	75.83	45.00	27.99	34.99	41.99	14.70	34.74	27.64
930	51.22	61.46	76.83	45.60	28.41	35.51	42.62	14.90	35.26	28.06
945	51.89	62.27	77.84	46.20	28.83	36.04	43.25	15.10	35.78	28.48
960	52.56	63.07	78.84	46.80	29.25	36.56	43.88	15.30	36.30	28.90
975	53.23	63.88	79.85	47.40	29.67	37.09	44.51	15.50	36.82	29.32
990	53.90	64.68	80.85	48.00	30.09	37.61	45.14	15.70	37.34	29.74
1005	54.57	65.48	81.86	48.60	30.51	38.14	45.77	15.90	37.86	30.16
1020	55.24	66.29	82.86	49.20	30.93	38.66	46.40	16.10	38.38	30.58
1035	55.91	67.09	83.87	49.80	31.35	39.19	47.03	16.30	38.90	31.00
1050	56.58	67.90	84.87	50.40	31.77	39.71	47.66	16.50	39.42	31.42
1065	57.25	68.70	85.88	51.00	32.19	40.24	48.29	16.70	39.94	31.84
1080	57.92	69.50	86.88	51.60	32.61	40.76	48.92	16.90	40.46	32.26
1095	58.59	70.31	87.89	52.20	33.03	41.29	49.55	17.10	40.98	32.68
1110	59.26	71.11	88.89	52.80	33.45	41.81	50.18	17.30	41.50	33.10
1125	59.93	71.92	89.90	53.40	33.87	42.34	50.81	17.50	42.02	33.52
1140	60.60	72.72	90.90	54.00	34.29	42.86	51.44	17.70	42.54	33.94
1155	61.27	73.52	91.91	54.60	34.71	43.39	52.07	17.90	43.06	34.36
1170	61.94	74.33	92.91	55.20	35.13	43.91	52.70	18.10	43.58	34.78
1185	62.61	75.13	93.92	55.80	35.55	44.44	53.33	18.30	44.10	35.20
1200	63.28	75.94	94.92	56.40	35.97	44.96	53.96	18.50	44.62	35.62
1215	63.95	76.74	95.93	57.00	36.39	45.49	54.59	18.70	45.14	36.04
1230	64.62	77.54	96.93	57.60	36.81	46.01	55.22	18.90	45.66	36.46
1245	65.29	78.35	97.94	58.20	37.23	46.54	55.85	19.10	46.18	36.88
1260	65.96	79.15	98.94	58.80	37.65	47.06	56.48	19.30	46.70	37.30
1275	66.63	79.96	99.95	59.40	38.07	47.59	57.11	19.50	47.22	37.72
1290	67.30	80.76	100.95	60.00	38.49	48.11	57.74	19.70	47.74	38.14

70. Computation of Charges

Paragraph 9—*Omit* this paragraph and *insert* new paragraph 9:

9. Goods Consigned Inter Island—Except as provided in section 29 of the Local Rates Scale of Charges, the charges for the rail journey in each Island will be computed separately.

71. Small-lots Scale

Paragraph 1, subparagraph (a)—*Omit* the rates shown for “Beyond Zone 15” (over 645 miles) and *insert* the following—

Zone No.	Miles Not Exceeding	Class of Goods	Weight Not Exceeding											
			1 qr	2 qrs	3 qrs	1 cwt	1½ cwt	2 cwt	2½ cwt	3 cwt	3½ cwt	4 cwt	4½ cwt	5 cwt
16	750	C and D	\$ 1.20	\$ 1.75	\$ 2.30	\$ 2.85	\$ 4.15	\$ 5.40	\$ 6.40	\$ 7.40	\$ 8.35	\$ 9.15	\$ 10.00	\$ 10.80
		C + 50%	1.80	2.63	3.45	4.28	6.23	8.10	9.60	11.10	12.53	13.73	15.00	16.20
		E + 50%	1.10	1.65	2.05	2.60	3.40	4.30	5.15	6.15	7.15	8.20	9.25	10.30
17	855	C and D	1.35	1.95	2.55	3.15	4.50	6.00	7.20	8.30	9.35	10.30	11.25	12.30
		C + 50%	2.03	2.93	3.83	4.73	6.75	9.00	10.80	12.45	14.03	15.45	16.88	18.45
		E + 50%	1.20	1.80	2.25	2.85	3.75	4.75	5.70	6.80	7.90	9.05	10.20	11.40
18	960	C and D	1.45	2.05	2.70	3.35	4.95	6.50	7.70	9.00	10.15	11.25	12.30	13.40
		C + 50%	2.18	3.08	4.05	5.03	7.43	9.75	11.55	13.50	15.23	16.88	18.45	20.10
		E + 50%	1.30	1.95	2.45	3.10	4.10	5.20	6.25	7.45	8.65	9.90	11.15	12.50
19	1065	C and D	1.55	2.20	2.90	3.60	5.35	7.05	8.35	9.80	11.05	12.30	13.45	14.70
		C + 50%	2.33	3.30	4.35	5.40	8.03	10.58	12.53	14.70	16.58	18.45	20.18	22.05
		E + 50%	1.40	2.10	2.65	3.35	4.45	5.65	6.80	8.10	9.40	10.75	12.10	13.60
20	1170	C and D	1.65	2.35	3.10	3.85	5.75	7.60	9.00	10.60	11.95	13.35	14.60	16.00
		C + 50%	2.48	3.53	4.65	5.78	8.63	11.40	13.50	15.90	17.93	20.03	21.90	24.00
		E + 50%	1.50	2.25	2.85	3.60	4.80	6.10	7.35	8.75	10.15	11.60	13.05	14.70
21	Over 1170	C and D	1.75	2.50	3.30	4.10	6.15	8.15	9.65	11.40	12.85	14.40	15.75	17.30
		C + 50%	2.63	3.75	4.95	6.15	9.23	12.23	14.48	17.10	19.28	21.60	23.63	25.95
		E + 50%	1.60	2.40	3.05	3.85	5.15	6.55	7.90	9.40	10.90	12.45	14.00	15.80

Small lots of Goods of Class C plus 20% will be charged at the scale for Class C.
 Small lots of Goods of Class C double rate will be charged at double the scale for Class C.
 Small lots of Goods of Class D less 25% and E plus 25% will be charged at the scale for Class E plus 50%.
 Small lots of Goods of Class D plus 50% will be charged at the scale for Class C plus 50%.

Paragraph 1, subparagraph (b)—*Omit* the rates shown for “Over 645” miles and *insert* the following:

Zone No.	Miles Not Exceeding	Measurements Not Exceeding									
		1 cu ft	2 cu ft	3 cu ft	4 cu ft	5 cu ft	6 cu ft	7 cu ft	8 cu ft	9 cu ft	10 cu ft
16	750	\$ 0.55	\$ 0.85	\$ 1.20	\$ 1.55	\$ 1.90	\$ 2.25	\$ 2.50	\$ 2.85	\$ 3.25	\$ 3.65
17	855	0.55	0.95	1.30	1.70	2.10	2.50	2.80	3.20	3.65	4.05
18	960	0.60	1.05	1.40	1.85	2.30	2.75	3.10	3.55	4.05	4.45
19	1065	0.60	1.15	1.50	2.00	2.50	3.00	3.40	3.90	4.45	4.85
20	1170	0.65	1.25	1.60	2.15	2.70	3.25	3.70	4.25	4.80	5.25
21	Over 1170	0.75	1.35	1.75	2.35	2.90	3.50	3.95	4.55	5.20	5.65

Goods classified at G less 33½ percent will be charged at the foregoing scale, less one-third.

As witness my hand this 8th day of May 1973.

T. M. McGUIGAN, Minister of Railways.

- Amendment No. 1, 1971, *Gazette*, No. 83
- Amendment No. 2, 1971, *Gazette*, No. 83
- Amendment No. 3, 1971, *Gazette*, No. 83
- Amendment No. 4, 1972, *Gazette*, No. 7
- Amendment No. 5, 1972, *Gazette*, No. 76
- Amendment No. 6, 1972, *Gazette*, No. 100
- Amendment No. 7, 1973, *Gazette*, No. 32
- Amendment No. 8, 1973, *Gazette*, No. 32
- Amendment No. 9, 1973, *Gazette*, No. 32

*Alterations to the Scales of Charges Upon the New Zealand Government Railways—Amendment
No. 12*

LOCAL RATES SCALE OF CHARGES

PURSUANT to the Government Railways Act 1949, the Minister of Railways hereby makes the following alterations to the Local Rates Scale of Charges published in the Supplement, dated the 30th day of August 1971, to the *New Zealand Gazette* of the 26th day of August 1971, and hereby declares that such alterations shall come into force on the 28th day of May 1973.

SOUTH ISLAND

Insert new section 29.

29. Through Booking of Parcels and Goods from the South Island to the North Island via Cook Strait Rail Ferries or Rail/Air

1. (a) Products and commodities (new), as prescribed in paragraph 2 hereof, manufactured or processed in the South Island and consigned direct ex factory, (or by recognised distributors), from South Island stations to North Island destinations beyond Wellington, via the Cook Strait rail ferries or the Railways Blenheim-Wellington rail/air service, will be charged railage computed on the total mileage conveyed by rail in both Islands (as though a single rail journey was involved) in accordance with the relative rates and conditions as prescribed in the General Scale of Charges or Local Rates Scale of Charges.

(b) In addition to railage as prescribed above, separate charges for conveyance from Picton to Wellington by the rail ferries or from Blenheim to Wellington by rail/air (as the case may be), based at the rates applicable to such transport will be applied.

2. The provisions of this section will apply only to the products and commodities set out hereunder—

- Agricultural equipment and attachments for same.
- Asbestos-cement products.
- Baking powder.
- Basketware.
- Batteries.
- Bedding and bedding materials (including sleeping bags).
- Beverages, including wine, cider, fruit juice, cordials, and whisky but excluding beer, stout, and aerated waters.
- Beverage powders.
- Bicycles and parts and accessories for same.
- Biscuits.
- Bituminous paving and roofing products.
- Boats.
- Bottles, new.
- Brushes and brooms, including mops.
- Candles.
- Canoes.
- Canvas goods.
- Caravans and components.
- Carpets, underfelts, linoleum, and other floor-coverings.
- Charcoal.
- Cider.
- Cigarettes and cigars.
- Clothing.
- Coke.
- Confectionery.
- Cordials.
- Cosmetics, pharmaceuticals, and toilet goods.
- Concrete products.
- Custard powder.
- Detergents and household and industrial cleaners.
- Earthenware products, including products made of china, structural clay, or pottery.
- Electrical equipment and appliances.
- Farm implements and machinery and attachments for same.
- Fibreglass products.
- Fish products, processed.
- Food products—fully processed, including tinned and bottled foods, food spreads, frozen foods, freeze-dried foods, dehydrated foods, breakfast foods, spaghetti, macaroni, vermicelli, and other farinaceous foods (excluding flour, bran, pollard, and wholemeal), biscuits and confectionery.
- Footwear.
- Fruit—juice.
- Furniture, built up and in kitsets, metal and wooden (including sink-bench units and cupboards).
- Gases, in bulk or cylinders.
- Gelatine.
- Glassware including new bottles.
- Glue, gelatine, and rennet.
- Insecticides.
- Insulating materials.
- Jewellery.
- Lawn mowers.
- Life-jackets.
- Linoleum.
- Machinery, including farm implements and machinery and attachments for same.
- Metal and alloy products, manufactured (excluding primary aluminium, aluminium alloys in ingot, billet or similar forms and aluminium re-draw rod).

Millinery.
 Motor cycles and scooters and accessories for same.
 Motor vehicles and tractors and their components.
 Musical instruments.
 Paint, creosote, wood and metal preservative and similar commodities.
 Paper and paper products.
 Perambulators and push-chairs.
 Pet foods (processed).
 Pharmaceuticals.
 Plaster products.
 Plastic products.
 Plywood, veneer, and other processed timber products including particle board and joinery, but excluding posts, poles, logs, and sawn timber.
 Polishes.
 Pottery, china, earthenware, and structural clay products.
 Rennet.
 Resins—synthetic.
 Rope (including wire and nylon rope).
 Rubber products.
 Scientific instruments.
 Sheepskin rugs.
 Soap and candles.
 Sports goods.
 Synthetic resins.
 Tar and tar products.
 Textiles and made-up textiles (including blankets, rugs, wool-tops, house-furnishings, sheepskin rugs, and seat-covers).
 Timber preservative.
 Tobacco, processed.
 Toilet goods.
 Toys.
 Trailers.
 Tricycles.
 Twine.
 Underfelt.
 Vinegar.
 Wallboards including plaster products.
 Whisky.
 Wool-tops.
 Yeast.

3. All charges on consignments chargeable under this section must be prepaid.

4. The provisions of this section will apply to both Parcels and Goods consignments.

As witness my hand this 8th day of May 1973.

T. M. McGUIGAN, Minister of Railways.

Amendment No. 1, 1971, *Gazette* No. 83
 Amendment No. 2, 1971, *Gazette* No. 83
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 Amendment No. 8, 1973, *Gazette* No. 32
 Amendment No. 9, 1973, *Gazette* No. 32
 Amendment No. 10, 1973, *Gazette* No. 42
 Amendment No. 11, 1973, *Gazette* No. 42