### CUSTOMS ACTS AMENDMENT BILL

#### EXPLANATORY NOTE

THE purpose of this Bill is to give effect to the Budget announcement in respect of—

(a) The increase in the excise duty on tobacco, cigarettes, cigars and snuff manufactured in New Zealand:

(b) The increase in the rate of import duty on-

(i) Beer:

(ii) Rectified spirits of wine and ethyl alcohol:

(iii) Spirits, liqueurs and other spirituous beverages:

(iv) Cigars and cheroots, cigarettes, snuff, manufactured tobacco: (v) Methyl alcohol:

(v) Michiyi alconor.

(c) The increase in sales tax on-

(i) Marine outboard engines having a maximum rated output exceeding 7.5 kilowatts to 40 percent:

- (ii) Marine inboard engines and parts and accessories for such engines to 30 percent:
- (iii) Marine outboard engines having a maximum rated output not exceeding 7.5 kilowatts and parts and accessories for marine outboard engines to 30 percent:
- (iv) Microphones and stands therefor, loudspeakers, audiofrequency electric amplifiers, being all goods classified under heading 85.14 of the Customs Tariff and parts and accessories for such apparatus to 30 percent:
- (v) Radio broadcast and television broadcast reception apparatus classified in heading 85.15 of the Customs Tariff and parts and accessories for such apparatus to 30 percent:
- (vi) Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound heads, television image and sound recorders and reproducers, magnetic, being all goods classified under heading 92.11 of the Customs Tariff and parts and accessories for such apparatus to 30 percent:

(d) The imposition of sales tax on such other goods, not being goods specified in Parts A to E of the First Schedule to the Sales Tax Act 1974, as may from time to time be determined by the Minister and subject to such conditions as he may prescribe at 10 percent.

Clause 1 relates to the Short Title and commencement. The Bill is to come into force on 30 July 1976.

#### No. 34---1

Price 20c

#### PART I

#### Customs

#### This Part amends the Customs Act 1966

Clause 3: Subclause (1) amends Part I of the Customs Tariff to provide for increases in the rates of duty on beer, ethyl alcohol and rectified spirits of wine, spirits, liqueurs and other spirituous beverages, cigars and cheroots, cigarettes, snuff, manufactured tobacco and methyl alcohol.

Clause 4 amends the Third Schedule of the principal Act by imposing additional rates of excise duty on cigars and snuff, cigarettes and manufactured tobacco.

Clause 5: Subclause (1) increases the maximum rate of excise duty which may be imposed by Order in Council on cigars and snuff containing less than 75 percent of tobacco grown in New Zealand.

Subclause (3) increases the rate of excise duty on all cigars and snuff manufactured in New Zealand and containing less than 75 percent of tobacco grown in New Zealand.

#### PART II

#### Sales Tax

#### This Part amends the Sales Tax Act 1974

Clause 7 substitutes a new Schedule of rates of sales tax.

In Part A of the Schedule (60 percent sales tax) the items are unchanged.

In Part B (50 percent sales tax) the items are unchanged.

In Part C (40 percent sales tax) item 9 is liable at present to 20 percent sales tax.

In Part D  $(37\frac{1}{2}$  percent sales tax) the items are unchanged.

In Part E (30 percent sales tax) items 7 to 11 are liable at present to 20 percent sales tax.

In Part F (10 percent sales tax) item 2 is new.

Part G (20 percent sales tax) includes all items which are not exempt from sales tax and which are not liable at any other rate of tax. This is unchanged.

#### PART III

#### DISTILLATION

#### This Part amends the Distillation Act 1971

Clause 9 increases the maximum rate of excise duty which may be imposed by Order in Council on whisky, gin, and related liquors manufactured in New Zealand. Hon. Mr Wilkinson

# CUSTOMS ACTS AMENDMENT

#### ANALYSIS

Title 1. Short Title and commencement

#### PART I

CUSTOMS

 This Part to be read with Customs Act 1966
Amendment of Customs Tariff

 Increase of excise duty on tobacco manufactured in New Zealand
Authority to vary rates of excise duty on cigars and snuff PART II

SALES TAX 6. This Part to be read with Sales Tax Act 1974

7. Rates of sales tax

#### PART III

#### DISTILLATION

8. This Part to be read with Distilla-

tion Act 1971 9. Excise duty payable

Schedules

# A BILL INTITULED

# An Act to amend the Customs Acts

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, 5 as follows:

**1. Short Title and commencement**—(1) This Act may be cited as the Customs Acts Amendment Act 1976.

(2) This Act shall come into force on the 30th day of July 1976.

# No. 34-1

# PART I

#### CUSTOMS

2. This Part to be read with Customs Act 1966—This Part of this Act shall be read together with and deemed part of the Customs Act 1966\* (in this Part referred to as the 5 principal Act).

3. Amendment of Customs Tariff-(1) The Second Schedule to the principal Act (as amended by section 3 (1) of the Customs Acts Amendment Act 1975) is hereby amended by repealing so much of Part I of the Customs 10 Tariff as relates to items 22.03.001, 22.03.002, 22.08.006, **22.09.002**/ 122:09:009) / 22:09.025, 22:09.029, 22.08.019, 22.09.049 22.09.051. 22.09.035, 22.09.039. 22.09.045 22.09.054, 22.09.059, 22.09.061. 22.09.052, 22.09.053, 24.02.100, 15 22.09.063, 22.09.064. 22.09.069, 22.09.062, 24.02.201, 24.02.209, 24.02.301, 24.02.302 and 29.04.009, and substituting the items, rates of duty, and exemptions from duty specified in the First Schedule hereto.

(2) Every reference in any other enactment (including any Order in Council) in force at the commencement of this Act 20 to any Tariff item shall thereafter, unless the context otherwise requires, be read as a reference to the corresponding item of the Tariff as substituted by subsection (1) of this section.

4. Increase of excise duty on tobacco manufactured in New Zealand—In addition to the duties fixed by section 134 of the 25 principal Act and the Third Schedule to that Act (as amended by section 14 (1) of the Customs Acts Amendment Act 1974), there shall be levied, collected, and paid on tobacco manufactured in New Zealand that is entered for home consumption after the passing of this Act the further excise duties herein-30 after specified in respect of the following classes of tobacco, namely:

\*1966, No. 19 Amendments: 1967, No. 2, Part I; 1967, No. 137; 1968, No. 31; 1968, No. 142, Part I; 1970, No. 28, Part I; 1970, No. 44; 1971, No. 42; 1972, No. 7; 1978, No. 110; 1974, No. 4, Part I; 1974, No. 142, Part I; 1975, No. 3, Part I of the part of the state of the state

Class of Tobacco	Additional Rates of Duty
Tobacco, manufactured: Tobacco, manufactured: Tobacco, manufactured: Tobacco, for kg Cigars and smuff to contract the second for kg Oligarettes: Tobacco and to contract the second for kg Not exceeding in weight 1.134 kg per 1000 per 1000	<b>\$3.21</b>
Exceeding in weight 1.134 kg per 1000 $pcr kg$ Other manufactured tobacco	\$2.83 \$2.11 where is a set of the

5. Authority to vary rates of excise duty on cigars and snuff—(1) Section 135 of the principal Act (as amended by section 13 (1) of the Customs Acts Amendment Act 1974) is hereby amended by omitting the words "\$7.50 per kilogram", 5 and substituting the words "\$9.00 per kilogram".

(2) The Customs Acts Amendment Act 1974 is hereby consequentially amended by repeating section 13.

(3) Notwithstanding section 134 of this Act the rate of excise duty on all cigars and snuff containing less than 7510 percent of tobacco grown in New Zealand shall be \$8.90 per kilogram.

(4) The Excise Duty (Cigars and Snuff) Order 1974 is hereby revoked.

#### PART II

#### 15

# SALES TAX

6. This Part to be read with Sales Tax Act 1974—This Part of this Act is to be read together with and deemed part of the Sales Tax Act 1974\* (in this Part referred to as the principal Act).

- 20 7. Rates of sales tax—(1) The principal Act is hereby amended by repealing the First Schedule (as substituted by section 6 (1) of the Customs Acts Amendment Act 1975) and substituting the new First Schedule set out in the Second Schedule to this Act.
- 25 (2) The Customs Acts Amendment Act 1975 is hereby amended by repealing section 6.

<sup>\*1974,</sup> No. 18

Amendments: 1974, No. 40; 1974, No. 142, Part II; 1975, No. 3, Part II

# PART III

# DISTILLATION

8. This Part to be read with Distillation Act 1971—This Part of this Act shall be read together with and deemed part of the Distillation Act 1971\* (in this Part referred to as the 5 principal Act).

**9. Excise duty payable**—(1) Section 63 (1) of the principal Act (as amended by section 26 of the Customs Acts Amendment Act 1974) is hereby amended by omitting the words "\$3.96 per proof litre" in both places where they occur, 10 and substituting in each case the words "\$4.60 per proof litre".

(2) The Customs Acts Amendment Act 1974 is hereby consequentially amended by repealing section 26 (a).

\*1971, No. 38 Amendments: 1974, No. 4, Part III SCHEDULES

FIRST SCHEDULE

Section 3 (1)

THE CUSTOMS TARIFF OF NEW ZEALAND Duties Imposed and Exemptions Substituted

# PART I

# THE STANDARD TARIFF

		4	Rat	Rates of Duty Effective On and After 1 July	fective July	Other Preferential
Number	Description		Year	Normal Tariff	British Preferential	Rates of Duty
	Chapter 22 Beverages, spirits and vinegar	nd vine	gar			
22.03 22.03 001	Beer made from malt: Containing more than 2% of proof spirit:					
100.20.72	per 100 litres	-	1976 1977	\$24.93 \$24.93	\$22.59 \$24.93	Aul \$13.20 per 100 1 Can \$19.07
						per 100 l CPC \$19.07 per 100 l

	Other Preferential	Rates of Duty			Aul \$13.20 per 100 l	<i>plus</i> 36.66c* Can \$19.07	per 100 l plus	48.88c* CPC \$19.07	per 100 l	<i>plus</i> 48.88c*
	fective July	British Preferential	-		\$22.59 plus	48.88c* \$24.93 <i>plus</i>	48.88c*			
	Rates of Duty Effective On and After 1 July	Normal Tariff	pa		\$24.93 plus	48.88c* \$24.93 <i>plus</i>	48.88c*			
	Ra	Year	-continue		1976	1977				
continuea	1-11 1		ntinued negar-		1	999 (1) 97 10 1999 - 1 1997 - 1 1		•		
FIRST SCHEDULE—continued	Dacontintion		Chapter 22—continued Beverages, spirits and vinegar—continued	Beer made from malt—continued Containing more than 2% of proof spirit— continued	Ē	per 100 litres				
	Nimhar	TAUTION		:	22.03.002					

Customs Acts Amendment

Aul 54.60 per proof 1 Can \$4.60	CPC \$4.60 per proof 1 Aul \$4.60 per proof 1 Can \$4.60 per proof 1 per proof 1 CPC \$4.60	per proof l		
\$4.677 \$4.677	\$4.631 \$4.677		\$4.60 \$4.60	
\$4.677 \$4.677	\$4.677 \$4.677	· .	\$4.60 \$4.60	••••
1976 1976	1976 1977		1976 1976	ing 1036.
proof 1	proof 1		proof 1 proof 1	avity exceed
Ethyl alcohol or neutral spirits, undenatured, contain- ing not less than 140% of proof spirit; denatured spirits (including ethyl alcohol and neutral spirits) of any strength: Rectified spirits of wine: Other <i>per proof l</i>	Other per proof l	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the mauriacture of beverages: Cordials, liqueuts, and bitters (other than bitters prepared solely for use as flavouring for food		*For each unit of original gravity exceeding 1036.
<b>22.08</b> 006	22.08.019	22.09	22.09.002 22.09.009	

		British Duty Preferential			S4.631 Aul \$4.60	4.611 per proof 1 Can \$4.60 per proof 1 CPC \$4.60 per proof 1	\$4.631   Aul \$4.60     \$54.677   per proof I     Can \$54.60   per proof I     per proof I   CPC \$4.60     per proof I   CPC \$4.60
	Rates of Duty Effective On and After 1 July	Normal Tariff Pre	led		\$4.677		\$4.677 \$ \$4.677 \$
****	8	Year	-continu		1976	1161	1976 1977
	4 T		ntinued i <b>negar</b> -		proof 1		proof 1
	Description		Chapter 22—continued Beverages, spirits and vinegar—continued	Spirits etc.—continued Other kinds: Sweetened:	Containing more than $40\%$ of proof spirit but not exceeding the strength of proof, in com- bination with other ingredients per proof 1	1 foor the state of the state o	tion with other ingredients per proof l
	Number				22.09.025	23 DG 020	

FIRST SCHEDULE-continued

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Customs Acts Amendment

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Aul \$4.60 <i>per proof 1</i> Can \$4.60 <i>per proof 1</i>	CPC \$4.60 per proof 1 Aul \$4.60 per proof 1 Can \$4.60 per proof 1	Per proof l per proof l per proof l per proof l per proof l	CPC \$4.60 per proof 1 Aul \$4.60 per proof 1 per proof 1 CPC \$4.60 per proof 1 per proof 1
\$4.677	\$4.631 \$4.677	\$4.677	\$4.677 \$4.677
\$4.677 \$4.677	\$4.677 \$4.677	\$4.677 \$4.677	\$4.677 \$4.677
1976 1977	1976 1977	1976 1977	1976 1977
proof 1	proof 1	proof 1	proof 1
Other kinds: Containing more than 40%.of proof spirit but not exceeding the strength of proof <i>per proof l</i>	Exceeding the strength of prool per proof l per proof l	Unsweetened: Containing more than 40% of proof spirit but not exceeding the strength of proof, in com- bination with other ingredients per proof 1 per proof 1	Exceeding the strength of proof, in combina- tion with other ingredients <i>per proof I per proof I</i>
<b>2</b> 22.09.0 <b>3</b> 5	22.09.039	22.09.045	22.09.049

Customs Acts Amendment

In bottles: Rum <i>per proof l</i> proof 1 1976 \$4.754 \$4.661 <i>per proof l</i> 1977 \$4.754 \$4.754	Other spirituous beverages, the strength of which can be ascertained by Sike's hydrometer:	Spirits, etc.—continued Other kinds—continued Unsweetened—continued	Chapter 22—continued Beverages, spirits and vinegar—continued	Vear Year Tariff Preferential	Rates of Duty Effective On and After 1 July		July July British Preferential \$4.754	St. 754 St. 754 St. 754	Year Ra Continue 1976	Unit ntinued negar-	Description Unit   Description Unit   Description Chapter 22—continued   Beverages, spirits and vinegar—co Chapter 22—continued   Spirits, etccontinued Disweetened-continued   Other kinds-continued Other kinds-continued   Unsweetened-continued by Sike's   hydrometer: In bottles:   In bottles: In bottles:	Number 22.09.051
	In bottles: Rum <i>per proof I</i> proof 1 1976 \$4.754 \$4.661 <i>per proof I</i> 1977 \$4.754 \$4.754	Other spirituous beverages, the strength of which can be ascertained by Sike's hydrometer:Other strength of ascertained by Sike's In bottles:S4.754 S4.754S4.661 S4.754In bottles: <i>per proof 1</i> 19771976 S4.754S4.754 S4.754S4.754	Spirits, etccontinued Other kinds-continuedSpirits, etccontinued Other kinds-continuedOther kinds-continued Unsweetened-continuedOther spirituous beverages, the strength of which can be ascertained by Sike's hydrometer: In bottles:Image: Strength of Strength of 	Chapter 22—continued     Beverages, spirits and vinegar—continued     Spirits, etc.—continued     Spirits, etc.—continued     Other kinds—continued   Other kinds—continued     Other spirituous beverages, the strength of which can be ascertained by Sike's hydrometer:   Image: Strength of strength of strength of which can be ascertained by Sike's hydrometer:     In bottles:   Image: Strength of strength	Chapter 22—continued Year Normal Tariff British Preferential   Chapter 22—continued Chapter 22—continued British   Beverages, spirits and vinegar—continued Unsweetened 1976   Spirits, etccontinued Other kinds-continued 84.754   Other spirituous beverages, the strength of which can be ascertained by Sike's hydrometer: In bottles: 1976 84.754   Rum   per proof I 1977	per proof l	\$4.60 \$4.60	\$4.60 \$4.60	1976 1976	proof 1 proof 1	Brandy <i>per proof l</i> Gin, geneva, schnapps <i>per proof l</i> proof 1	22.09.052 22.09.053
Description Unit Rates of Duty Effective On and After I July   Description Unit Rates of Duty Effective On and After I July   Description Unit Year Normal   Reverages, spirits and vinegar—continued Preferential   Other kinds—continued Other kinds—continued   Other spirituous beverages, the strength of which can be ascertained by Sike's hydrometer: Other spirituous beverages, the strength of which can be ascertained by Sike's	Description Unit Rates of Duty Effective On and After 1 July   Description Unit Preterential   Preterential Year Normal   Preterential Preterential   Beverages, spirits and vinegar—continued   Other kinds—continued   Unsweetened—continued	Description Unit Rates of Duty Effective On and After 1 July   Description Unit Rates of Duty Effective On and After 1 July   Description Unit Preferential   Description Vear Normal   Description Vear Normal   Beverages, spirits and vinegar—continued	Description Unit Rates of Duty Effective On and After 1 July   Vear Normal British	Rates of Duty Effective On and After 1 July					2			

FIRST SCHEDULE—continued

Customs Acts Amendment

Gustoms	Acts	Amendment
	******	1

Aul S4.60 <i>per proof l</i> Can S4.60 <i>per proof l</i> CPC S4.60 <i>per proof l</i>	Aul \$4.60 <i>per proof 1</i> Can \$4.60 <i>per proof 1</i> CPC \$4.60 <i>per proof 1</i>	Aul \$4.60 <i>per proof 1</i> Can \$4.60 <i>per proof 1</i> CPC \$4.60	her hrouf t	Aul \$4.60 <i>per proof 1</i> Can \$4.60 <i>per proof 1</i> CPC \$4.60 CPC \$4.60	Aul \$4.00 Per proof 1 Can \$4.60 Per proof 1 CPC \$4.60 Per proof 1
\$4.677 \$4.677	\$4.631 \$4.677	\$4.661 \$4.754	\$4.60 \$4.60	\$4.631 \$4.677	\$4.631 \$4.677
\$4.677 \$4.677	\$4.677 \$4.677	S4.754 S4.754	\$4.60 \$4.60	\$4.677 \$4.677	\$4.677 \$4.677
1976 1977	1976 1977	1976 1977	1976 1976	1976	1976 1977
proof 1	proof 1	proof 1	proof 1 nroof 1	proof 1	proof 1
per proof l proof 1	per proof l per proof l	per proof l per proof l	per proof l	per proof l	per proof l per proof l
I	:	:	:	::	•
i	:	ainers:	a. schnanns	Whisky	:
Whisky	Other	In other containers: Rum	Brandy Gin. genev	Whisky	Other
22.09.054	22.09.059	22.09.061	22.09.062 22.09.063	22.09.064	22.09.069

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	Other Preferential	Rates of Duty		Aul \$13.11 per ke	$\sum_{plus}^{plus} plus$ $\sum_{plus}^{plus} 12\frac{1}{2}\%$ $\sum_{plus}^{plus} 11$ per kg plus $12\frac{1}{2}\%$ $12\frac{1}{2}\%$	
		British Preferential		\$13.34 <i>plus</i>	121.5% 813.5% <i>plus</i> 124%	
	Rates of Duty Effective On and After 1 July	Normal Tariff		\$13.67 <i>plus</i>	121% \$13.67 <i>plus</i> 121%	
104	Ra	Year		1976	1977	
	*:- 1		<del></del>	х Ю		
	Docontraction	nondransar	Chapter 24 Tobacco	Manufactured tobacco; tobacco extracts and essences: Cigars and cheroots, including the weight of every band, wrapper or attachment thereto $per kg$	per kg	
	N	100110C		<b>24.02</b> 24.02.100		•

FIRST SCHEDULE—continued

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# Customs Acts Amendment

	Aul \$12.55 <i>per kg</i> Can \$12.55	$\begin{array}{c} \begin{array}{c} \begin{array}{c} \begin{array}{c} \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ CPC $12.55 \\ per kg \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ Aul $10.90 \\ per kg \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} \\ \end{array} \\ \begin{array}{c} \end{array} \\ \begin{array}{c} \end{array} \\ \begin{array}{c} \end{array} \\ \end{array} $	per kg	VES	09 P3 [11 P	Can \$4.60 Can \$4.60 Per 1 Per 1
\$14.73	\$10.70 \$12.65 \$12.83	\$10.97 \$11.11		II-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	\$4 631	\$4.677
\$14.73	\$10.70 \$12.83 \$12.83	SI1.11 SI1.11		NITROSATE	\$4 677	\$4.677
1976	0/61 1976 1977	1976 1977		VTED OR	1976	1977
kg	sands kg	88 89	) hicals	ED, NITR/		
garettes: Exceeding in weight 1.134 kg per 1000 per $kg$ Not exceeding in weight 1.134 kg per 1000	per LUUU per kg	per kg per kg	Chapter 29 <b>Organic chemicals</b>	ULPHONATI	lphonated, per l	per l
per 1000 4 kg per ]	:	:	Orga	NATED, SI	nated, sul 'es: 	
t 1.134 kg eight 1.13	:	obacco		HALOGE	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: Methanol (methyl alcohol): Other	
y in weigh ding in w	:	Other manufactured tobacco		ND THEIR	yclic alcohols and their hal nitrated or nitrosated deriv Methanol (methyl alcohol): Other	
Cigarettes: Exceeding Not excee	Snuff	cher manu		OHOLS A	clic alcoho nitrated o ethanol (r Other	
	Sn			II-ALC		
24.02.201 24.02.209	24.02.301	24.02.302			<b>29.04</b> 29.04.009	

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#### Section 7 (1)

## SECOND SCHEDULE NEW FIRST SCHEDULE TO SALES TAX ACT 1974

#### "FIRST SCHEDULE

#### RATES OF SALES TAX

#### "PART A

"Goods Which, if Not Exempt From Sales Tax, are Subject to Sales Tax at the Rate of 60 Percent of Their Sale Value

1. Motorcars having piston engines with a total piston displacement exceeding 2700 cubic centimetres.

#### "PART B

- "Goods Which, if Not Exempt From Sales Tax, are Subject to Sales Tax at the Rate of 50 Percent of Their Sale Value
- 1. Motorcars having piston engines, with a total piston displacement exceeding 2000 cubic centimetres, but not exceeding 2700 cubic centimetres.
- 2. Cameras; photographic flashlight apparatus; camera stands, tripods, and other parts and accessories for use with cameras or photographic flashlight apparatus.
- 3. Film in rolls, sensitised, unexposed (but excluding sensitised surfaces specially suited for use in X-ray photography).
- 4. Refracting telescopes (binocular), prismatic or not.
- 5. Smokers' lighters.
- 6. Stereoscopes.

#### "PART C

- "Goods Which, if Not Exempt From Sales Tax, are Subject to Sales Tax at the Rate of 40 Percent of Their Sale Value
- 1. Motor vehicles (other than motorcars to which Part A or Part B or Part D or Part E of this Schedule applies); trailers for motor vehicles.
- 2. Cuff links, studs, tie slides, tie tacks, and similar accessories; combs and hairslides.
- 3. Gramophone records and other sound recordings.
- 4. Prepared tapes, wires, strips, and like articles of a kind used for sound recording.
- 5. Jewellery of all kinds, pearls, and precious or semi-precious stones.
- 6. Office machines (being all goods classified under heading 84.51, 84.52, 84.53, or 84.54 of the Customs Tariff), photocopying and thermocopying apparatus classified under heading 90.10 of the Customs Tariff, and parts and accessories for such machines and apparatus.
- 7. Perfumery, cosmetics, and toilet preparations.
- 8. Statuettes, vases, and ornaments.
- 9. Marine outboard engines having a maximum rated output exceeding 7.5 kilowatts.

#### "PART D

"Goods Which, if Not Exempt From Sales Tax, are Subject to Sales Tax at the Rate of  $37\frac{1}{2}$  Percent of Their Sale Value

1. Motorcars having piston engines with a total piston displacement exceeding 1350 cubic centimetres, but not exceeding 2000 cubic centimetres.

#### "PART E

- "Goods Which, if Not Exempt From Sales Tax, are Subject to Sales Tax at the Rate of 30 Percent of Their Sale Value
  - 1. Motorcars having piston engines with a total piston displacement not exceeding 1350 cubic centimetres.
- 2. Apparatus and equipment of a kind used in photographic or cinematographic laboratories; film measuring apparatus and footage counters; shearing and cutting machines (including guillotines) peculiar to use in photography.
- 3. Watches and parts of watches.
- 4. Cinematograph and other image projectors, and parts and accessories therefor.
- 5. Firearms, ammunition, explosives, and fireworks.
- 6. Thermometers, barometers, and hygrometers, other than those designed for industrial, scientific, or clinical use.
- 7. Marine inboard engines and parts and accessories for such engines.
- 8. Marine outboard engines having a maximum rated output not exceeding 7.5 kilowatts and parts and accessories for marine outboard engines.
- 9. Microphones and stands therefor, loudspeakers, audio-frequency electric amplifiers, being all goods classified under heading 85.14 of the Customs Tariff and parts and accessories for such apparatus.
- 10. Radio broadcast and television broadcast reception apparatus classified in heading 85.15 of the Customs Tariff and parts and accessories for such apparatus.
- 11. Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound heads, television image and sound recorders and reproducers, magnetic, being all goods classified under heading 92.11 of the Customs Tariff and parts and accessories for such apparatus.

#### "PART F

"Goods Which, if Not Exempt From Sales Tax, are Subject to Sales Tax at the Rate of 10 Percent of Their Sale Value

- 1. Aircraft.
- 2. Such other goods, not being goods specified in Parts A to E of this Schedule, as may from to time be determined by the Minister and subject to such conditions as he may prescribe.

#### "PART G

"Goods Which, if Not Exempt From Sales Tax, are Subject to Sales Tax at the Rate of 20 Percent of Their Sale Value

All other goods, being goods not subject to any other rate of sales tax."

WELLINGTON, NEW ZFALAND: Printed under the authority of the New Zealand Government, by A. R. SHEARER, Government Printer-1976