

INTRODUCTION COPY

Mr Morrison

SALES TAX (BOATS AND CARAVANS) EXEMPTION

ANALYSIS

Title	2. Boats and caravans exempted from sales tax
1. Short Title	3. No removal of exemption without resolution of Parliament

A BILL INTITULED

An Act to restore the exemption from sales tax for boats and caravans.

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

1. Short Title—This Act may be cited as the Sales Tax (Boats and Caravans) Exemption Act 1984.

2. Boats and caravans exempted from sales tax—The
10 Sales Tax Exemption Order 1979* is hereby amended—

(a) In clause 3 (2), by deleting the words “, caravans, boats,”:

(b) In the First Schedule—

15 (i) By deleting from item 258 the words “as may be approved by the Minister and subject to such conditions as he may determine, including such”, and substituting the expression “; such”:

(ii) By inserting after item 293 the following item:
“293A Caravans, trailer type, permanently fitted with living accommodation”.

*S.R. 1979/108

No. 00—1

3. No removal of exemption without resolution of Parliament—No Order in Council removing or limiting any exemption from sales tax specified in item 258 or item 293A (as amended and inserted by **section 2** of this Act) of the First Schedule to the Sales Tax Exemption Order 1979 shall have effect, in so far as it relates to that item, unless approved by a resolution of Parliament. 5