

**1969/266**



**THE INCOME TAX (EXPORT INCENTIVE) ORDER 1969**

ARTHUR PORRITT, Governor-General

**ORDER IN COUNCIL**

At the Government House at Wellington this 15th day of December 1969

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to the Land and Income Tax Act 1954, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

**ORDER**

**1. Title and application**—(1) This order may be cited as the Income Tax (Export Incentive) Order 1969.

(2) This order shall apply with respect to income tax on income derived in the income year that commenced on the 1st day of April 1969 and in the 2 income years next succeeding that income year:

Provided that every reference in the foregoing provisions of this subclause to an income year shall, where a taxpayer furnishes a return of income under section 8 of the Land and Income Tax Act 1954 for an accounting year ending with an annual balance date other than the 31st day of March, be deemed to be a reference to the accounting year corresponding with that income year.

**2. Interpretation**—For the purposes of this order—

“Eggs” and “egg pulp” have the same meanings as in the Egg Marketing Authority Regulations 1953\*:

“Fish” includes every description of fish, of whales, seals, and other marine mammals, and of shellfish, including crustaceans and echinoderms; and “fish products and by-products” has a corresponding meaning:

“Game” means deer; and includes, when living in a wild state, hares, pigs, and goats:

“Poultry” means domestic fowls, ducks, geese, and turkeys; and includes the carcass of any such birds.

\*S.R. 1953/156

- Amendment No. 1: S.R. 1954/89
- Amendment No. 2: S.R. 1954/124
- Amendment No. 3: S.R. 1955/130
- Amendment No. 4: S.R. 1956/32
- Amendment No. 5: S.R. 1957/184
- Amendment No. 6: S.R. 1959/70
- Amendment No. 7: S.R. 1960/136
- Amendment No. 8: S.R. 1962/88
- Amendment No. 9: S.R. 1966/28

**3. Export goods**—(1) The classes of goods named in the First Schedule to this order are hereby declared to be excluded from the operation of paragraph (e) of the definition of the term “export goods” in section 129<sub>B</sub> (1) of the Land and Income Tax Act 1954 (as inserted by section 20 of the Land and Income Tax Amendment Act (No. 2) 1963).

(2) The classes of goods named in the Second Schedule to this order are hereby declared to be excluded from the operation of paragraph (h) of the definition of the term “export goods” in section 129<sub>B</sub> (1) of the Land and Income Tax Act 1954 (as inserted by section 20 of the Land and Income Tax Amendment Act (No. 2) 1963).

**4. Revocation**—The Income Tax (Export Incentive) Order 1968\* is hereby revoked.

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SCHEDULES  
FIRST SCHEDULE

EXPORT GOODS

Second-hand machinery which has been reconditioned or rebuilt  
or both

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SECOND SCHEDULE

EXPORT GOODS

Bees.

Products and by-products of bees, but not including packed extracted honey or crude unrefined beeswax.

Fish.

Fish products and by-products.

Lactose.

Products and by-products of lactose.

Leather.

Leather products.

Meat of game.

Products and by-products of game.

Poultry.

Products and by-products of poultry, but not including eggs or egg pulp.

Wool grease and products derived therefrom.

Woollen yarns.

Worsted yarns.

P. J. BROOKS,  
Clerk of the Executive Council.

## EXPLANATORY NOTE

*This note is not part of the order, but is intended to indicate its general effect.*

This order replaces the Income Tax (Export Incentive) Order 1968. The effect of the order is that the products specified in the Schedules will come within the definition of "export goods" in s. 129B (1) of the Land and Income Tax Act 1954, which enables a taxpayer to claim a deduction in respect of income derived from the increased export goods.

The only changes are—

- (a) The goods specified in the First Schedule are included in the term "export goods".
- (b) The provisions are extended in conformity with s. 129B (5) of the principal Act (as substituted by s. 15 (3) of the Land and Income Tax Amendment Act (No. 2) 1969).

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Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 18 December 1969.

This order is administered in the Inland Revenue Department.