

1977/52



## THE INCOME TAX (EXPORT INCENTIVE) ORDER 1977

DENIS BLUNDELL, Governor-General

### ORDER IN COUNCIL

At the Government Buildings at Wellington this 21st day of March 1977

Present:

THE HON. DUNCAN MACINTYRE PRESIDING IN COUNCIL

PURSUANT to section 129B of 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 commencement**—This order may be cited as the Income Tax (Export Incentive) Order 1977.

**2. Application**—(1) This order shall apply with respect to income derived in the income year that commenced on the 1st day of April 1976 and in every succeeding income year ending on or before the terminating date in relation to section 129B of the Land and Income Tax Act 1954.

(2) Every reference in subclause (1) of this clause 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.

**3. Qualifying Scheduled Goods**—(1) Part B of the Fourth Schedule to the Land and Income Tax Act 1954 is hereby amended by adding the following items:

“Selected and tubed natural sausage casings derived from animals other than pigs.

“Dried and processed deer by-products.”

P. G. MILLEN,  
Clerk of the Executive Council.

## EXPLANATORY NOTE

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

This order includes selected and tubed natural sausage casings derived from animals other than pigs and also dried and processed deer by-products in the increased exports taxation incentive scheme with effect from the 1976-77 income year.

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Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 24 March 1977.

This order is administered in the Inland Revenue Department.