



**THE INCOME TAX (AVERAGE MARKET VALUES OF SPECIFIED LIVESTOCK) ORDER 1987**

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PAUL REEVES, Governor-General

ORDER IN COUNCIL

At Wellington this 18th day of May 1987

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to section 86D of the Income Tax Act 1976, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

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ORDER

**1. Title**—This order may be cited as the Income Tax (Average Market Values of Specified Livestock) Order 1987.

**2. Application**—This order shall apply with respect to specified livestock on hand at the end of the income year that commenced on the 1st day of April 1986.

**3. Average market values of specified livestock**—For the purposes of section 86D of the Income Tax Act 1976, it is hereby declared that the average market value of certain specified livestock are those set out in the Schedule to this order.

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SCHEDULE  
AVERAGE MARKET VALUES OF CERTAIN SPECIFIED LIVESTOCK

Type of Livestock Column 1	Classes of Livestock Column 2	Average Market Value Per Head Column 3
		\$
Sheep	Ewe hoggets .. .. .	17.20
	Ram and wether hoggets .. .. .	17.20
	Two-tooth ewes .. .. .	22.30
	Mixed-age ewes (three-year and four-year old ewes) .. .. .	13.20
	Five-year and six-year ewes .. .. .	9.80
	Mixed-age wethers .. .. .	11.60
	Breeding rams .. .. .	124.20
Cattle	Beef breeds and beef crosses	
	Rising two-year and older steers and bulls	499.00
	Friesian and related breeds	
	Rising two-year and older steers and bulls	499.00
	Jersey and other dairy breeds	
	Rising two-year and older steers and bulls	341.00
Deer	Red Deer	
	Rising one-year hinds .. .. .	1,126.00
	Rising two-year and older hinds (maiden/first fawning) .. .. .	1,521.00
	Mixed-age hinds (second and subsequent fawning hinds) .. .. .	1,266.00
	Rising one-year stags .. .. .	231.00
	Rising two-year and older stags (non-breeding) .. .. .	310.00
	Breeding stags .. .. .	2,036.00
	Wapiti, Elk, and related crossbreeds	
	Rising one-year hinds .. .. .	1,352.00
	Rising two-year and older hinds (maiden/first fawning) .. .. .	1,800.00
	Mixed-age hinds (second and subsequent fawning hinds) .. .. .	1,604.00
	Rising one-year stags .. .. .	249.00
	Rising two-year and older stags (non-breeding) .. .. .	362.00
	Breeding stags .. .. .	1,752.00
	Other Breeds	
	Rising one-year hinds .. .. .	576.00
	Rising two-year and older hinds (maiden/first fawning) .. .. .	777.00
	Mixed-age hinds (second and subsequent fawning hinds) .. .. .	647.00
	Rising one-year stags .. .. .	98.00
	Rising two-year and older stags (non-breeding) .. .. .	140.00
	Breeding stags .. .. .	868.00

SCHEDULE—*continued*AVERAGE MARKET VALUES OF CERTAIN SPECIFIED LIVESTOCK—*continued*

Type of Livestock Column 1	Classes of Livestock Column 2	Average Market Value Per Head Column 3
		\$
Goats	Angora and Angora Crosses—Purebred and G1:	
	Rising one-year does .. ..	98.00
	Rising two-year does .. ..	158.00
	Mixed-age does .. ..	176.00
	Rising one-year bucks (non- breeding)/wethers .. ..	17.00
	Bucks (non-breeding)/wethers over one year .. ..	19.00
	Breeding bucks .. ..	549.00
	Angora and Angora Crosses—G2 and G3	
	Rising one-year does .. ..	98.00
	Rising two-year does .. ..	158.00
	Mixed-age does .. ..	176.00
	Rising one-year bucks (non- breeding)/wethers .. ..	17.00
	Bucks (non-breeding)/wethers over one year .. ..	19.00
	Breeding bucks .. ..	549.00
	Angora and Angora Crosses—G4:	
	Rising one-year does .. ..	98.00
	Rising two-year does .. ..	158.00
	Mixed-age does .. ..	176.00
	Rising one-year bucks (non- breeding)/wethers .. ..	17.00
	Bucks (non-breeding)/wethers over one year .. ..	19.00
	Breeding bucks .. ..	549.00
	Other fibre and meat producing goats	
	Rising one-year does .. ..	62.00
	Rising two-year does .. ..	103.00
	Mixed-age does .. ..	117.00
	Rising one-year bucks (non-breeding) wethers .. ..	1.00
	Bucks (non-breeding) wethers over one year .. ..	9.00
	Breeding bucks .. ..	159.00
	Milking (dairy) goats	
	Rising one-year does .. ..	62.00
	Does over one year .. ..	115.00
	Breeding bucks .. ..	75.00
	Other dairy goats .. ..	9.00

SCHEDULE—*continued*AVERAGE MARKET VALUES OF CERTAIN SPECIFIED LIVESTOCK—*continued*

Type of Livestock Column 1	Classes of Livestock Column 2	Average Market Value Per Head Column 3
		\$
Pigs ..	Breeding sows less than one year of age	82.00
	Breeding sows over one year of age ..	143.00
	Breeding boars .. ..	193.00
	Weaners less than 10 weeks of age (excluding sucklings) .. ..	44.00
	Growing pigs 10 to 17 weeks of age (porkers/baconers) .. ..	87.00
	Growing pigs over 17 weeks of age (baconers) .. ..	139.00

P. G. MILLEN,  
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 determines the average market values of the majority of the specified livestock classes for the income year that commenced on 1 April 1986.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 21 May 1987.

This order is administered in the Inland Revenue Department.