



THE INCOME TAX (AVERAGE MARKET VALUES OF SPECIFIED LIVESTOCK) ORDER 1988

RONALD DAVISON
Administrator of the Government

ORDER IN COUNCIL

At Wellington this 26th day of April 1988

Present:

HIS EXCELLENCY THE ADMINISTRATOR OF THE GOVERNMENT IN COUNCIL
PURSUANT to section 86D of the Income Tax Act 1976, His Excellency the Administrator of the Government, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

ORDER

1. Title—This order may be cited as the Income Tax (Average Market Values of Specified Livestock) Order 1988.

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 1987.

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 values of certain specified livestock are those set out in the Schedule to this order.

SCHEDULE

AVERAGE MARKET VALUES OF SPECIFIED LIVESTOCK

Type of Livestock Column 1	Classes of Livestock Column 2	Average Market Value Per Head Column 3 \$
Sheep	Ewe hoggets	19.20
	Ram and wether hoggets	19.20
	Two-tooth ewes	27.50
	Mixed-age ewes (rising three-year and four-year old ewes)	17.40
	Rising five-year and older ewes	13.50
	Mixed-age wethers	15.40
	Breeding rams	136.40
	Cattle	Beef Breeds and Beef Crosses
Rising two-year and older steers and bulls ..		498.00
Friesian and related breeds		
Rising two-year and older steers and bulls ..		498.00
Jersey and other dairy breeds		
Rising two-year and older steers and bulls ..	367.00	
Deer	Red Deer	
	Rising one-year hinds	739.00
	Rising two-year and older hinds (maiden/first fawning)	729.00
	Mixed-age hinds (second and subsequent fawning hinds)	865.00
	Rising one-year stags	197.00
	Rising two-year and older stags (non-breeding)	326.00
	Breeding stags	1,213.00
	Wapiti, Elk, and Related Crossbreeds	
	Rising one-year hinds	794.00
	Rising two-year and older hinds (maiden/first fawning)	783.00
	Mixed-age hinds (second and subsequent fawning hinds)	929.00
	Rising one-year stags	227.00
	Rising two-year and older stags (non-breeding)	381.00
	Breeding stags	1,034.00
	Other Breeds	
	Rising one-year hinds	540.00
	Rising two-year and older hinds (maiden/first fawning)	533.00
	Mixed-age hinds (second and subsequent fawning hinds)	632.00
	Rising one-year stags	174.00

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

Type of Livestock Column 1	Classes of Livestock Column 2	Average Market Value Per Head Column 3 \$
	Rising two-year and older stags (non-breeding)	134.00
	Breeding stags	610.00
Goats	Angora and Angora Crosses—Mohair Producing Including Purebred and G1 to G3	
	Rising one-year does	38.00
	Mixed-age does	81.00
	Rising one-year bucks (non-breeding)/wethers ..	13.00
	Bucks (non-breeding)/wethers over one year ..	16.00
	Breeding bucks	182.00
	Other Fibre and Meat Producing Goats—Including Cashmere or Cashgora Producing and G4	
	Rising one-year does	23.00
	Mixed-age does	29.00
	Rising one-year bucks (non-breeding) and wethers	6.00
	Bucks (non-breeding) and wethers over one year	13.00
	Breeding bucks	51.00
	Milking (Dairy) Goats	
	Rising one-year does	26.00
	Does over one year	35.00
	Breeding bucks	75.00
	Other dairy goats	13.00
Pigs	Breeding sows less than one year of age ..	110.00
	Breeding sows over one year of age ..	184.00
	Breeding boars	246.00
	Weaners less than 10 weeks of age (excluding sucklings)	53.00
	Growing pigs 10 to 17 weeks of age (porkers/baconers)	105.00
	Growing pigs over 17 weeks of age (baconers)	159.00

MARIE SHROFF,
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 1987.

Issued under the authority of the Regulations Act 1936.
Date of notification in *Gazette*: 28 April 1988.
This order is administered in the Inland Revenue Department.