



THE INCOME TAX (AVERAGE MARKET VALUES OF SPECIFIED LIVESTOCK) ORDER 1990

THOMAS EICHELBAUM
Administrator of the Government

ORDER IN COUNCIL

At Wellington this 23rd day of April 1990

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 1990.

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 1989.

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

SCHEDULE
AVERAGE MARKET VALUES OF SPECIFIED LIVESTOCK

Type of Livestock	Classes of Livestock	Average Market Value Per Head	
		\$	
Sheep	Ewe hoggets	25.80	
	Ram and wether hoggets	25.80	
	Two-tooth ewes	32.20	
	Mixed-age ewes (rising three-year and four-year old ewes)	21.20	
	Rising five-year and older ewes	17.60	
	Mixed-age wethers	21.90	
	Breeding rams	156.10	
Cattle	<i>Beef breeds and beef crosses:</i>		
	Rising one-year heifers	225.00	
	Rising two-year heifers	358.00	
	Mixed-age cows	403.00	
	Rising one-year steers and bulls	314.00	
	Rising two-year steers and bulls	440.00	
	Rising three-year and older steers and bulls	757.00	
	Breeding bulls	1,729.00	
	<i>Friesian and related breeds:</i>		
	Rising one-year heifers	237.00	
	Rising two-year heifers	526.00	
	Mixed-age cows	511.00	
	Rising one-year steers and bulls	240.00	
	Rising two-year steers and bulls	386.00	
	Rising three-year and older steers and bulls	757.00	
	Breeding bulls	1,161.00	
	<i>Jersey and other dairy breeds:</i>		
	Rising one-year heifers	203.00	
	Rising two-year heifers	450.00	
	Mixed-age cows	390.00	
	Rising one-year steers and bulls	146.00	
	Rising two-year and older steers and bulls	508.00	
	Breeding bulls	762.00	
	Deer	<i>Red deer:</i>	
		Rising one-year hinds	302.00
		Rising two-year hinds	416.00
		Mixed-age hinds	392.00
Rising one-year stags		215.00	
Rising two-year and older stags (non-breeding)		376.00	
Breeding stags		972.00	
<i>Wapiti, elk, and related crossbreeds:</i>			
Rising one-year hinds		428.00	
Rising two-year hinds		495.00	
Mixed-age hinds		616.00	
Rising one-year stags		281.00	

SCHEDULE—continued

AVERAGE MARKET VALUES OF SPECIFIED LIVESTOCK—continued

Type of Livestock	Classes of Livestock	Average Market Value Per Head
		\$
	Rising two-year and older stags (non-breeding)	440.00
	Breeding stags	1,652.00
	<i>Other breeds</i>	
	Rising one-year hinds	257.00
	Rising two-year hinds	296.00
	Mixed-age hinds	275.00
	Rising one-year stags	184.00
	Rising two-year and older stags (non-breeding)	125.00
	Breeding stags	405.00
Goats	<i>Angora and angora crosses (mohair producing):</i>	
	Rising one-year does	9.00
	Mixed-age does	8.00
	Rising one-year bucks (non-breeding)/wethers	6.00
	Bucks (non-breeding)/wethers over one year	8.00
	Breeding bucks	132.00
	<i>Other fibre and meat producing goats (Cashmere or Cashgora producing):</i>	
	Rising one-year does	7.00
	Mixed-age does	9.00
	Rising one-year bucks (non-breeding)/wethers	4.00
	Bucks (non-breeding)/wethers over one year	6.00
	Breeding bucks	103.00
	<i>Milking (dairy) goats:</i>	
	Rising one-year does	5.00
	Does over one year	15.00
	Breeding bucks	108.00
	Other dairy goats	6.00
Pigs	Breeding sows less than one year of age	106.00
	Breeding sows over one year of age	180.00
	Breeding boars	242.00
	Weaners less than 10 weeks of age (excluding sucklings)	39.00
	Growing pigs 10 to 17 weeks of age (porkers/baconers)	107.00
	Growing pigs over 17 weeks of age (baconers)	163.00

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 specified livestock classes for the income year that commenced on 1 April 1989.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 27 April 1990.
This order is administered in the Inland Revenue Department.