



**INCOME TAX (AVERAGE MARKET VALUES OF SPECIFIED  
LIVESTOCK) ORDER 1997**

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MICHAEL HARDIE BOYS, Governor-General

ORDER IN COUNCIL

At Wellington this 3rd day of June 1997

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to section EL 8 of the Income Tax Act 1994, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, 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 1997.

**2. Application**—This order applies with respect to specified livestock on hand at the end of the 1996–97 income year.

**3. Average market values of specified livestock**—For the purposes of section EL 8 of the Income Tax Act 1994, it is declared that the average market values of specified livestock are those set out in the Schedule of this order.

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SCHEDULE  
AVERAGE MARKET VALUES OF SPECIFIED LIVESTOCK

| Type of Livestock                                     | Classes of Livestock   | Average Market Value per Head |
|---|--|-------------------------------|
|   |  | \$                            |
| Sheep   | Ewe hoggets ... ..   | 41.00                         |
|   | Ram and wether hoggets ... ..                                    | 41.00                         |
|   | Two-tooth ewes ... ..  | 57.00                         |
|   | Mixed-age ewes (rising three-year and four-year-old ewes) ... .. | 51.00                         |
|   | Rising five-year and older ewes ... ..                           | 43.00                         |
|   | Mixed-age wethers ... ..   | 35.00                         |
|   | Breeding rams ... ..   | 143.00                        |
| Beef cattle   | <i>Beef breeds and beef crosses:</i>                             |                               |
|   | Rising one-year heifers ... ..                                   | 188.00                        |
|   | Rising two-year heifers ... ..                                   | 293.00                        |
|   | Mixed-age cows ... ..  | 381.00                        |
|   | Rising one-year steers and bulls ... ..                          | 279.00                        |
|   | Rising two-year steers and bulls ... ..                          | 396.00                        |
|   | Rising three-year and older steers and bulls ... ..              | 496.00                        |
| Breeding bulls ... ..                                 | 1,177.00   |                               |
| Dairy cattle  | <i>Freisian and related breeds:</i>                              |                               |
|   | Rising one-year heifers ... ..                                   | 294.00                        |
|   | Rising two-year heifers ... ..                                   | 573.00                        |
|   | Mixed-age cows ... ..  | 688.00                        |
|   | Rising one-year steers and bulls ... ..                          | 218.00                        |
|   | Rising two-year steers and bulls ... ..                          | 348.00                        |
|   | Rising three-year and older steers and bulls ... ..              | 459.00                        |
|   | Breeding bulls ... ..  | 728.00                        |
|   | <i>Jersey and other dairy breeds:</i>                            |                               |
|   | Rising one-year heifers ... ..                                   | 221.00                        |
|   | Rising two-year heifers ... ..                                   | 462.00                        |
|   | Mixed-age cows ... ..  | 591.00                        |
|   | Rising one-year steers and bulls ... ..                          | 144.00                        |
|   | Rising two-year and older steers and bulls ... ..                | 242.00                        |
|   | Breeding bulls ... ..  | 540.00                        |
|   | Deer   | <i>Red deer:</i>              |
| Rising one-year hinds ... ..                          |  | 218.00                        |
| Rising two-year hinds ... ..                          |  | 364.00                        |
| Mixed-age hinds ... ..                                |  | 410.00                        |
| Rising one-year stags ... ..                          |  | 243.00                        |
| Rising two-year and older stags (non-breeding) ... .. |  | 390.00                        |
| Breeding stags ... ..                                 | 1,642.00   |                               |

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

| Type of Livestock         | Classes of Livestock  | Average Market Value per Head |
|---------------------------|---|-------------------------------|
|                           |   | \$                            |
| Deer—<br><i>continued</i> | <i>Wapiti, elk, and related crossbreeds:</i>                                  |                               |
|                           | Rising one-year hinds ... ..  | 252.00                        |
|                           | Rising two-year hinds ... ..  | 402.00                        |
|                           | Mixed-age hinds ... ..  | 458.00                        |
|                           | Rising one-year stags ... ..  | 274.00                        |
|                           | Rising two-year and older stags (non-breeding)                                | 453.00                        |
|                           | Breeding stags ... ..   | 1,576.00                      |
|                           | <i>Other breeds:</i>  |                               |
|                           | Rising one-year hinds ... ..  | 86.00                         |
|                           | Rising two-year hinds ... ..  | 145.00                        |
|                           | Mixed-age hinds ... ..  | 170.00                        |
|                           | Rising one-year stags ... ..  | 110.00                        |
|                           | Rising two-year and older stags (non-breeding)                                | 174.00                        |
|                           | Breeding stags ... ..   | 358.00                        |
| Goats                     | <i>Angora and angora crosses (mohair producing):</i>                          |                               |
|                           | Rising one-year does ... ..   | 19.00                         |
|                           | Mixed-age does ... ..   | 25.00                         |
|                           | Rising one-year bucks (non-breeding)/wethers                                  | 17.00                         |
|                           | Bucks (non-breeding)/wethers over one year                                    | 22.00                         |
|                           | Breeding bucks ... ..   | 148.00                        |
|                           | <i>Other fibre and meat producing goats (cashmere or cashgora producing):</i> |                               |
|                           | Rising one-year does ... ..   | 13.00                         |
|                           | Mixed-age does ... ..   | 18.00                         |
|                           | Rising one-year bucks (non-breeding)/wethers                                  | 17.00                         |
|                           | Bucks (non-breeding)/wethers over one year                                    | 23.00                         |
|                           | Breeding bucks ... ..   | 167.00                        |
|                           | <i>Milking (dairy) goats:</i>   |                               |
|                           | Rising one-year does ... ..   | 117.00                        |
|                           | Does over one year ... ..   | 185.00                        |
|                           | Breeding bucks ... ..   | 275.00                        |
|                           | Other dairy goats ... ..  | 180.00                        |

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

| Type of Livestock | Classes of Livestock                                      | Average Market Value per Head |
|-------------------|---|-------------------------------|
|                   |   | \$                            |
| Pigs              | Breeding sows less than one year of age                   | 188.00                        |
|                   | Breeding sows over one year of age                        | 252.00                        |
|                   | Breeding boars  | 310.00                        |
|                   | Weaners less than 10 weeks of age (excluding sucklings)   | 39.00                         |
|                   | Growing pigs 10 to 17 weeks of age (porkers and baconers) | 82.00                         |
|                   | Growing pigs over 17 weeks of age (baconers)              | 121.00                        |

MARIE SHROFF,  
Clerk of the Executive Council.

## EXPLANATORY NOTE

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

This order determines, for the purposes of section EL 8 of the Income Tax Act 1994, the average market values of specified livestock classes for the 1996–97 income year.

Issued under the authority of the Acts and Regulations Publication Act 1989.

Date of notification in *Gazette*: 5 June 1997.

This order is administered in the Inland Revenue Department.