



THE SALES TAX DETERMINATION NOTICE 1980,
AMENDMENT NO. 1

PURSUANT to item 2 of Part H of the First Schedule to the Sales Tax Act 1974, the Minister of Customs hereby gives the following notice.

NOTICE

1. Title and commencement—(1) This notice may be cited as the Sales Tax Determination Notice 1980, Amendment No. 1, and shall be read together with and deemed part of the Sales Tax Determination Notice 1980* (hereinafter referred to as the principal notice).

(2) This notice shall come into force on the 14th day after the date of its notification in the *Gazette*.

2. Determination of rate of sales tax—Clause 3 of the principal notice is hereby amended by repealing subclause (2), and substituting the following subclause:

“(2) No item in this determination shall apply to motor vehicle engines or to parts and accessories suited for use on motor vehicles, caravans, boats, or trailers and trailing unit portions of articulated motor vehicles.”

Dated at Wellington this 19th day of August 1980.

HUGH TEMPLETON,
Minister of Customs.

EXPLANATORY NOTE

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

The amendment set out in this notice removes parts of trailers exceeding 3.5 tonnes gross vehicle weight and of trailing unit portions of articulated motor vehicles from the determination. Such parts become subject to sales tax at the 20 percent rate.

Issued under the authority of the Regulations Act 1936.
Date of notification in *Gazette*: 19 August 1980.
This notice is administered in the Customs Department.