

Serial Number 1952/219



THE SALES TAX DISTRICTS ORDER 1952

PURSUANT to the Sales Tax Act 1932-33, the Minister of Customs hereby makes the following order.

ORDER

1. (1) This order may be cited as the Sales Tax Districts Order 1952.

(2) This order shall come into force on the 1st day of February 1953.

2. (1) The districts specified in the Schedule hereto are hereby appointed to be districts for the purpose of collecting sales tax.

(2) Each of those districts shall comprise the counties specified in that behalf in the Schedule hereto, together with all boroughs and town districts which are within the outer boundaries of those counties or are bounded by those counties or are between those counties or any part thereof and the sea.

3. The place for the payment of sales tax in each of those districts shall be the place specified in that behalf in the Schedule hereto:

Provided that with respect to goods liable to sales tax under paragraph (c) of subsection (1) of section 11 of the Sales Tax Act 1932-33 (being goods imported into New Zealand and entered for home consumption under the Customs Act 1913 otherwise than by a licensed wholesaler for sale by him) the following special provisions shall apply:—

(a) Where the goods are entered for home consumption at the port of Tauranga, sales tax shall be payable at the Customhouse at that port:

(b) Where the goods are imported by post and are entered for home consumption, or deemed to be so entered, at any post office, sales tax shall be payable at that post office.

4. The Sales Tax Districts Order 1951* is hereby revoked.

* Statutory Regulations 1951, Serial number 1951/138, page 423.

SCHEDULE

DISTRICTS AND PLACES FOR PAYMENT OF SALES TAX

District.	Counties.	Place for Payment of Sales Tax.
Auckland	Mangonui, Whangaroa, Hokianga, Bay of Islands, Hobson, Whangarei, Otamatea, Rodney, Waitemata, Eden, Manukau, Franklin, Raglan, Waikato, Waipa, Matamata, Rotorua, Taupo, Coromandel, Thames, Hauraki Plains, Piako, Ohinemuri, Tauranga, Whakatane, Opotiki, Matakaoa, Great Barrier Island, Otorohanga, Kawhia, Waitomo, Taumarunui, Kaitieke	Customhouse, Auckland.

SCHEDULE—continued

DISTRICTS AND PLACES FOR PAYMENT OF SALES TAX—continued

District.	Counties.	Place for Payment of Sales Tax.
Gisborne	Waiapu, Waikohu, Cook, Uawa	Customhouse, Gisborne.
Napier	Wairoa, Hawke's Bay, Waipawa, Dannevirke, Waipukurau, Patangata, Weber	Customhouse, Napier.
Wellington	Manawatu, Oroua, Kairanga, Horowhenua, Woodville, Pahiatua, Akitio, Eketahuna, Masterton, Castlepoint, Mauriceville, Wairarapa South, Featherston, Hutt, Makara	Customhouse, Wellington.
Wanganui	Waitotara, Waimarino, Wanganui, Rangitikei, Kiwitea, Pohangina, Patea	Customhouse, Wanganui.
New Plymouth	Clifton, Taranaki, Egmont, Inglewood, Stratford, Eltham, Whangamomona, Waimate West, Ohura, Hawera	Customhouse, New Plymouth.
Blenheim	Sounds, Marlborough, Awatere, Kaikoura	Customhouse, Blenheim.
Nelson	Collingwood, Takaka, Waimea	Customhouse, Nelson.
Greymouth	Buller, Murchison, Inangahua, Grey, Westland	Customhouse, Greymouth.
Christchurch	Amuri, Cheviot, Waipara, Tawera, Ashley, Kowai, Rangiora, Oxford, Eyre, Selwyn, Malvern, Paparua, Springs, Ellesmere, Ashburton, Akaroa, Heathcote, Waimairi, Mount Herbert, Wairewa, Halswell, Chatham Islands	Customhouse, Christchurch.
Timaru	Geraldine, Levels, Waimate, Mackenzie	Customhouse, Timaru.
Oamaru	Waitaki	Customhouse, Oamaru.
Dunedin	Vincent, Maniototo, Waihemo, Waikouaiti, Taieri, Peninsula, Tuapeka, Bruce, Clutha	Customhouse, Dunedin.
Invercargill	Lake, Fiord, Wallace, Southland, Stewart Island	Customhouse, Invercargill.

Dated at Wellington. this 3rd day of December 1952.

CHAS. M. BOWDEN,
Minister of Customs.

EXPLANATORY NOTE

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

This order replaces the Sales Tax Districts Order 1951.

The only change is that, as a consequence of the closing of Westport as a port of entry under the Customs Act 1913, the order provides for the inclusion of the Buller and Murchison Counties in the Greymouth District as from the end of January 1953.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 4 December 1952.

These regulations are administered in the Customs Department.