

1962/125

THE SALES TAX DISTRICTS ORDER 1962

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 1962.
- (2) This order shall come into force on the 1st day of October 1962.

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 cities, 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 where 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) 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 1955* is hereby revoked.

SCHEDULE

DISTRICTS AND PLACES FOR PAYMENT OF SALES TAX

District	Counties	Places for Payment of Sales Tax
Whangarei ..	Mangonui, Whangaroa, Hokianga, Bay of Islands, Hobson, Whangarei, Otamatea	Customhouse, Whangarei.
Auckland ..	Rodney, Waitemata, Great Barrier Island, Manukau, Franklin	Customhouse, Auckland.
Hamilton ..	Raglan, Waikato, Waipa, Matamata, Coromandel, Thames, Hauraki Plains, Piako, Ohinemuri, Otorohanga, Waitomo	Customhouse, Hamilton.

*S.R. 1955/47

SCHEDULE—*continued*DISTRICTS AND PLACES FOR PAYMENT OF SALES TAX—*continued*

District	Counties	Places for Payment of Sales Tax
Tauranga ..	Tauranga, Whakatane, Opotiki, Rotorua, Taupo	Customhouse, Tauranga.
Gisborne ..	Waiapu, Waikohu, Cook, Uawa, Matakaoa	Customhouse, Gisborne.
Napier ..	Wairoa, Hawke's Bay, Waipawa, Dannevirke, Waipukurau, Patangata	Customhouse, Napier.
Palmerston North	Kiwitea, Pohangina, Manawatu, Oroua, Kairanga, Horowhenua, Woodville, Pahiatua, Akitio, Eketahuna	Customhouse, Palmerston North.
Wellington ..	Masterton, Mauriceville, Wairarapa South, Featherston, Hutt, Makara	Customhouse, Wellington.
Wanganui ..	Waitotara, Waimarino, Wanganui, Rangitikei, Patea	Customhouse, Wanganui.
New Plymouth ..	Clifton, Taranaki, Egmont, Inglewood, Stratford, Eltham, Waimate West, Hawera, Taumarunui	Customhouse, New Plymouth.
Blenheim ..	Sounds, Marlborough, Awatere, Kaikoura	Customhouse, Blenheim.
Nelson ..	Waimea, Golden Bay	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 25th day of July 1962.

NORMAN L. SHELTON, 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 1955.

It reconstitutes the districts and places for the payment of sales tax under the Sales Tax Act 1932-33. The new districts in the Schedule are Whangarei, Hamilton, and Palmerston North.

The order comes into force on 1 October 1962.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 26 July 1962.

These regulations are administered in the Customs Department.