

1968/214



THE SALES TAX DISTRICTS ORDER 1968

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

ORDER

1. Title and commencement—(1) This order may be cited as the Sales Tax Districts Order 1968.

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

2. Sales tax districts—(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 or parts of 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 parts of counties or are bounded by those counties or parts of counties or are between those counties or any part thereof and the sea.

3. Places for payment—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 section 11 (1) (c) of the Sales Tax Act 1932–33 (being goods imported into New Zealand and entered for home consumption under the Customs Act 1966 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. Revocation—The Sales Tax Districts Order 1966* is hereby revoked.

SCHEDULE

DISTRICTS AND PLACES FOR PAYMENT OF SALES TAX

District	Counties or Parts of 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, Franklin	Customhouse, Auckland.
Hamilton ..	Raglan, Waikato, Waipa, Matamata, Coromandel, Thames, Hauraki Plains, Piako, Ohinemuri, Otorohanga, Waitomo, Taumarunui	Customhouse, Hamilton.

*S.R. 1966/54

SCHEDULE—continued

DISTRICTS AND PLACES FOR PAYMENT OF SALES TAX—continued

District	Counties or Parts of Counties	Places for Payment of Sales Tax
Tauranga ..	Tauranga, Whakatane, Opotiki, Rotorua, Taupo	Customhouse, Tauranga.
Gisborne ..	Waipapu, Waikohu, Cook	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, Wairapa South, Featherston, Hutt	Customhouse, Wellington.
Wanganui ..	Waitotara, Waimarino, Wanganui, Rangitikei, Patea	Customhouse, Wanganui.
New Plymouth ..	Clifton, Taranaki, Egmont, Inglewood, Stratford, Eltham, Waimate West, Hawera	Customhouse, New Plymouth.
Blenheim ..	Marlborough, Awatere, Kaikoura ..	Customhouse, Blenheim.
Nelson ..	Golden Bay, Waimea	Customhouse, Nelson.
Greymouth ..	Buller, Inangahua, Grey, Westland	Customhouse, Greymouth.
Christchurch ..	Amuri, Cheviot, Waipara, Ashley, Rangiora, Oxford, Eyre, Malvern, Papanui, Ellesmere, Ashburton, Akaroa, Heathcote, Waimairi, Mount Herbert, Wairewa, Chatham Islands	Customhouse, Christchurch.
Timaru ..	Geraldine, Levels, Waimate, Mackenzie, Waitaki	Customhouse, Timaru.
Dunedin ..	Vincent, Maniototo, Waihemo, Waikouaiti, Taieri, Tuapeka, Bruce, Clutha, Lake	Customhouse, Dunedin.
Invercargill ..	Fiord, Wallace, Southland, Stewart Island	Customhouse, Invercargill.

Dated at Wellington this 5th day of November 1968.

N. 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 1966. It sets out the districts and places for the payment of sales tax under the Sales Tax Act 1932-33.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 7 November 1968.

This order is administered in the Customs Department.