



**THE SALES TAX EXEMPTION FROM LICENSING DIRECTION  
NOTICE 1980, AMENDMENT NO. 2**

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PURSUANT to section 9 of the Sales Tax Act 1974, the Minister of Customs hereby gives the following notice.

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**NOTICE**

**1. Title and commencement**—(1) This notice may be cited as the Sales Tax Exemption from Licensing Direction Notice 1980, Amendment No. 2, and shall be read together with and deemed part of the Sales Tax Exemption from Licensing Direction Notice 1980\* (hereinafter referred to as the principal notice).

(2) This notice shall come into force on the 6th day of August 1982.

**2. Direction from requirement to license**—(1) Item 2 (b) of the First Schedule to the principal notice (as substituted by the Sales Tax Exemption from Licensing Direction Notice 1980, Amendment No. 1) is hereby amended by revoking the expression "\$1,000", and substituting the expression "\$5,000".

(2) Item 4 of the First Schedule to the principal notice is hereby amended by revoking the expression "\$1,000", and substituting the expression "\$5,000".

(3) Item 5 (a) of the First Schedule to the principal notice is hereby amended by revoking the expression "\$500", and substituting the expression "\$2,500".

Dated at Wellington this 4th day of August 1982.

K. R. ALLEN,  
Minister of Customs.

**EXPLANATORY NOTE**

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

Persons are exempt from licensing for sales tax purposes if their annual turnover of taxable goods does not exceed specified limits, although manufacturing craft jewellers have to be registered if their annual turnover exceeds \$1,000.

This order increases the general licensing limit for traders from \$1,000 to \$5,000 and for contractors from \$500 to \$2,500. It also increases the limit of annual turnover of taxable goods above which registration is required to qualify for the special licensing exemption for manufacturing craft jewellers to \$5,000.

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Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 5 August 1982.

This notice is administered in the Customs Department.