

1983/1



**THE SALES TAX EXEMPTION FROM LICENSING DIRECTION
NOTICE 1980, AMENDMENT NO. 3**

PURSUANT to section 9 of 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 Exemption from Licensing Direction Notice 1980, Amendment No. 3, 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 1st day of February 1983.

2. Direction from requirement to licence—(1) Item 1 of the First Schedule to the principal notice is hereby amended by revoking paragraph (b), and substituting the following paragraph:

“(b) An individual shall produce the goods by hand, by the use of hand tools, or by the use of mechanical appliances where such appliances—

“(i) Do not produce the goods in a repetitive manner through the use of jigs, templates, moulds, patterns, dies, jolleys, or other similar devices, except that such devices may be used to produce the original or first unit; or

“(ii) Do not produce the goods other than through the direct control of the operator; or

“(iii) Do not produce the goods according to a pre-determined pattern for production run purposes; and”.

(2) Item 1 of the First Schedule to the principal notice is hereby further amended by revoking paragraph (c) (as substituted by clause 2 (1) of the Sales Tax Exemption from Licensing Direction Notice 1980, Amendment No. 1), and substituting the following paragraph:

“(c) The same individual shall design the goods and have complete, individual, and personal control over the production of every piece at every stage of production.”

*S.R. 1980/175

Amendment No. 1 S.R. 1980/218

Amendment No. 2 S.R. 1982/187

(3) Item 16 of the First Schedule to the principal notice is hereby amended by revoking paragraphs (a) and (c), and substituting the following paragraph:

“(a) Recording sound, vision, or sound and vision, on magnetic tape; but not including such recordings which are produced for sale by retailers to consumers:”.

(4) The Sales Tax Exemption from Licensing Direction Notice 1980, Amendment No. 1 is hereby consequentially amended by revoking clause 2 (1).

Dated at Wellington this 17th day of January 1983.

K. R. ALLEN, Minister of Customs.

EXPLANATORY NOTE

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

This notice amends the Sales Tax Exemption from Licensing Direction Notice 1980.

The amendments to Item 1 make it clear that the articles must be individually designed, constructed, and finished by the same individual.

The amendment to Item 16 withdraws exemption from licensing for persons recording vision, or sound and vision, on magnetic tape for sale by retailers to consumers.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 20 January 1983.

This notice is administered in the Customs Department.