



**THE SALES TAX EXEMPTION FROM LICENSING DIRECTION  
NOTICE 1980, AMENDMENT NO. 4**

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. 4, 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 day after the date of its notification in the *Gazette*.

**2. Application to period ending 30 September 1986**—Notwithstanding anything in the principal notice or in any Certificates of Exemption, the principal notice and the Certificates of Exemption shall apply to the period of one year ending with the 31st day of March 1987 as if—

- (a) That period were a period of 6 months ending with the 30th day of September 1986; and
- (b) The return relating to that period were to be furnished not later than the 28th day of October 1986; and
- (c) All references to the sales made in that period were references to sales made in that period of 6 months ending with the 30th day of September 1986.

Dated at Wellington this 27th day of August 1986.

MARGARET SHIELDS,  
Minister of Customs.

\*S.R. 1980/175

Amendment No. 1: S.R. 1980/218  
Amendment No. 2: S.R. 1982/187  
Amendment No. 3: S.R. 1983/1

## EXPLANATORY NOTE

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

This notice provides for the application of the Sales Tax Exemption from Licensing Direction Notice 1980 for the period of 6 months commencing on 1 April 1986 and ending with 30 September 1986. Sales Tax is replaced by Goods and Services Tax on 1 October 1986.

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Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 4 September 1986.

This notice is administered in the Customs Department.