

Serial Number 1948/161



THE SALES TAX EXEMPTION ORDER 1948

B. C. FREYBERG, Governor-General
ORDER IN COUNCIL

At the Government House at Wellington, this 6th day of
October, 1948

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to section 12 of the Sales Tax Act, 1932-33, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, doth hereby order as follows :—

1. This Order may be cited as the Sales Tax Exemption Order 1948.
2. This Order shall come into force on the 8th day of October, 1948.
3. The exemption from sales tax of the goods of the class included in the First Schedule hereto is hereby revoked.
4. The goods of the class included in the Second Schedule hereto are hereby exempted from sales tax. The Order in Council made on the 20th day of November, 1934, and published in the *Gazette* on the 22nd day of the same month at page 3722, providing for certain exemptions from sales tax is hereby consequentially amended by deleting from the Second Schedule thereto the item appearing in the First Schedule hereto, and substituting the item appearing in the Second Schedule hereto.

SCHEDULES

FIRST SCHEDULE

Item Deleted

Goods with respect to which the Collector is satisfied that they are *bona fide* presents sent from abroad to persons in New Zealand.

SECOND SCHEDULE

Item Substituted

Goods, or such classes of goods, as may be approved by the Minister, with respect to which the Collector is satisfied that they are *bona fide* gifts sent from abroad to persons in New Zealand.

T. J. SHERRARD,
Clerk of the Executive Council.

Issued under the authority of the Regulations Act, 1936.
Date of notification in *Gazette* : 7th day of October, 1948.
These regulations are administered by His Majesty's Customs.