

**1957/186**



**THE SALES TAX (COCOA) EXEMPTION ORDER 1957**

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H. E. BARROWCLOUGH, Administrator of the Government  
**ORDER IN COUNCIL**

At the Government House at Wellington this 4th day of September 1957

Present:

HIS EXCELLENCY THE ADMINISTRATOR OF THE GOVERNMENT IN COUNCIL  
PURSUANT to the Sales Tax Act 1932-33, His Excellency the Administrator of the Government, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

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**ORDER**

1. (1) This order may be cited as the Sales Tax (Cocoa) Exemption Order 1957.

(2) This order shall be deemed to have come into force on the 1st day of August 1956.

2. The exemption from sales tax of goods of the class or kind specified in the First Schedule hereto is hereby revoked.

3. Goods of the class or kind specified in the Second Schedule hereto are hereby exempted from sales tax.

4. The Sales Tax Exemption Order 1955\* is hereby consequentially amended as follows:

- (a) By omitting from the Second Schedule thereto the item set out in the First Schedule hereto:
- (b) By inserting in the Second Schedule thereto, after the item "Coal, including briquettes, carbonettes, and similar articles made from coal; charcoal; coke; firewood", the item set out in the Second Schedule hereto.

\*S.R. 1955/82

## SCHEDULES

## FIRST SCHEDULE

## SALES TAX EXEMPTION REVOKED

Goods, whether made in New Zealand or imported, which, if imported, would be classed under the following item of the Customs Tariff (being the First Schedule to the Customs Acts Amendment Act 1934).

Tariff Item	
16	(2) Chocolate; also cocoa or chocolate mixed with milk or with any other food substance.

## SECOND SCHEDULE

## SALES TAX EXEMPTION SUBSTITUTED

Cocoa, drinking chocolate, and similar beverages.

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

## EXPLANATORY NOTE

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

This order clarifies the exemption from sales tax of cocoa and similar beverages so as to make quite clear the intention of the exemption, namely, that it is limited to beverages of this nature and does not extend to chocolate confectionery.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 5 September 1957.

These regulations are administered in the Department of Customs.