

1969/183



**THE SALES TAX EXEMPTION ORDER 1967,
AMENDMENT NO. 3**

ARTHUR PORRITT, Governor-General

By his Deputy
RICHARD WILD

ORDER IN COUNCIL

At the Government House at Wellington this 8th day of September 1969

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, hereby makes the following order.

ORDER

1. Title and commencement—(1) This order may be cited as the Sales Tax Exemption Order 1967, Amendment No. 3, and shall be read together with and deemed part of the Sales Tax Exemption Order 1967* (hereinafter referred to as the principal order).

(2) This order shall come into force on the day after the date of its notification in the *Gazette*.

2. Goods exempted from sales tax—(1) Goods of the classes or kinds specified in the Schedule hereto are hereby exempted from sales tax.

(2) The Second Schedule to the principal order is hereby amended by revoking items 54, 119A, 179A, 199, and 200, and substituting, in their appropriate numerical order, the items set out in the Schedule hereto.

(3) The Sales Tax Exemption Order 1967, Amendment No. 2, is hereby consequentially amended by revoking so much of the Schedule as relates to item 119A.

*S.R. 1967/48

Amendment No. 1: S.R. 1967/237

Amendment No. 2: S.R. 1968/31

SCHEDULE
EXEMPTIONS FROM SALES TAX

Item No.	Goods
54	Containers suited for storing foods or liquids, empty or containing only non-taxable goods; syphon bottles and other containers for dispensing beverages under pressure.
119A	Goods of such classes as may be approved by the Minister, and subject to such conditions as he may prescribe, and imported or purchased by such research institutions as the Minister may approve.
179A	Money-boxes.
179B	Mounts, stamp; mounting corners, photograph.
	Packing materials, viz:
199	Cardboard boxes and paper boxes, complete but not containing goods; paper, and cardboard, cut or shaped for wrappers, boxes, or other receptacles.
200	Containers, being ordinary trade containers for packing goods, empty or containing only non-taxable goods.

J. M. K. HILL,
for 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 makes certain changes in the existing exemptions from sales tax under the Sales Tax Exemption Order 1967. These are as follows (the item numbers being those set out in the Schedule to this order):

- (a) Item 54 has been redrafted to limit the exemption for containers for storing foods or liquids to those being empty or containing only non-taxable goods.
- (b) Item 119A now allows the Minister to exempt goods for use by approved research institutions, subject to such conditions as may be prescribed by the Minister.
- (c) A new item 179A has been inserted exempting money-boxes.
- (d) The former item 179A has been renumbered as 179B.
- (e) Item 199 has been redrafted to make it clear that the cardboard boxes and paper boxes under this item are exempt only when they do not contain goods.
- (f) Item 200 has been redrafted to limit the exemption of the containers to those being empty or containing only non-taxable goods.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 11 September 1969.

These regulations are administered in the Customs Department.