



**THE SALES TAX EXEMPTION ORDER 1974,
AMENDMENT NO. 12**

KEITH HOLYOAKE, Governor-General

At the Government House at Wellington this 18th day of December 1978

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to section 15 of the Sales Tax Act 1974, 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 1974, Amendment No. 12, and shall be read together with and deemed part of the Sales Tax Exemption Order 1974* (hereinafter referred to as the principal order).

(2) This order shall come into force on the first day of April 1979.

2. Exemptions from sales tax—(1) The principal order is hereby amended by revoking clause 2 (as amended by clause 2 of the Sales Tax Exemption Order 1974, Amendment No. 7), and substituting the following clause:

“2. (1) Except as provided in subclause (2) of this clause, goods of the classes or kinds specified in the First Schedule to this order are hereby exempted from sales tax.

(2) No item in this order, other than items 5, 70, 90, 114, 119, 122, 125, 234, 329, 341, 353, and 355, shall apply to parts or accessories suited for use on motor vehicles”.

(2) The Sales Tax Exemption Order 1974, Amendment No. 7, is hereby consequentially amended by revoking clause 2.

*S.R. 1974/156

Amendment No. 1: S.R. 1975/16
Amendment No. 2: S.R. 1975/106
Amendment No. 3: S.R. 1975/235
Amendment No. 4: S.R. 1975/258
Amendment No. 5: S.R. 1976/209
Amendment No. 6: S.R. 1976/257
Amendment No. 7: S.R. 1977/180
Amendment No. 8: S.R. 1977/202
Amendment No. 9: S.R. 1977/318
Amendment No. 10: S.R. 1978/3
Amendment No. 11: S.R. 1978/90

3. Goods exempted from sales tax—(1) Goods of the class or kind specified in the Schedule hereto are hereby exempted from sales tax.

(2) The First Schedule to the principal order is hereby amended by revoking items 209 and 259, and substituting the items 209 and 259 set out in the Schedule hereto.

SCHEDULE
EXEMPTIONS FROM SALES TAX

Item No.	Goods
209	Containers being ordinary trade containers for packing goods, empty or containing non-taxable goods, not including sound recording containers classified in Tariff items 39.07.299 or 48.16.021 of the Customs Tariff.
259	School paper stationery which bears the Standard Mark within the meaning of the Standards Act 1965, or which, in printed form, is peculiar to use in the educational function of a school, but not including letterheads or envelopes.

P. G. MILLEN,
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 amends the Sales Tax Exemption Order 1974 with effect from 1 April 1979.

The changes made by the order are as follows:

- (a) Certain exemption items are included in clause 2 (2) to make it clear that any parts of motor vehicles included in the terms of these items are exempt from sales tax:
- (b) Item 209 is amended to exclude record covers and cassette holders for sound tapes:
- (c) Item 259 is amended to exclude school paper stationery bearing the name of a school.

Issued under the authority of the Regulations Act 1936.
Date of notification in *Gazette*: 21 December 1978.
This order is administered in the Customs Department.