



**THE SALES TAX EXEMPTION ORDER 1974,
AMENDMENT NO. 2**

DENIS BLUNDELL, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington this 19th day of May 1975

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. 2, 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 23rd day of May 1975.

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

(2) The First Schedule to the principal order is hereby amended—

- (a) By inserting, after item 18, the item 18A set out in the First Schedule hereto:
- (b) By revoking items 3, 47, and 170, and substituting the items 3, 47, and 170 set out in the Second Schedule hereto:
- (c) By revoking items 54 and 98.

*S.R. 1974/156
Amendment No. 1: S.R. 1975/16

SCHEDULES

FIRST SCHEDULE

EXEMPTION FROM SALES TAX

Item No.	Goods
18A	Bitumen

SECOND SCHEDULE

EXEMPTIONS SUBSTITUTED

Item No.	Goods
3	Aircraft as may be approved by the Minister and subject to such conditions as he may prescribe; articles specially suited for use as parts of aircraft.
47	Films, filmstrips and slides for cinematograph and other image projectors.
170	Measuring, counting, testing, indicating, and recording machines, instruments, and appliances (not including any of the following, viz: watches; accounting, bookkeeping, calculating, computing, cash-registering, or tabulating machines or appliances; slide rules; gramophones, tape recorders, dictating or other machines or appliances for recording sound or visual images; thermometers, barometers, and hygrometers, other than those designed for industrial, scientific or clinical use).

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.

The changes made by the order are as follows:

- (a) A new exemption item 18A is created for bitumen.
- (b) Item 3 now excludes aircraft except as may be approved by the Minister.
- (c) Item 47 now excludes cinematograph and other image projectors, including accessories peculiar thereto.
- (d) Item 170 now excludes thermometers, barometers, and hygrometers other than those designed for industrial, scientific, or clinical use.
- (e) Items 54 (hair and toilet combs) and 98 (firearms, ammunition, and explosives) are removed from the Schedule of exemptions.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 22 May 1975.

This order is administered in the Customs Department.