

1976/209

**THE SALES TAX EXEMPTION ORDER 1974,
AMENDMENT NO. 5**

EDWARD DENIS BLUNDELL, Governor-General
By his Deputy, RICHARD WILD

ORDER IN COUNCIL

At the Government House at Wellington this 27th day of July 1976

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL BY HIS DEPUTY 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. 5, 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 30th day of July 1976.

2. 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—

- (a) By revoking items 49, 50, 80, 85, 128, 134, 139, 142, 153, 157, 161, 162, 163, 165, 264, 269, 319, 324, and 349, and substituting the items 49, 50, 80, 85, 128, 134, 139, 142, 153, 157, 161, 162, 163, 165, 264, 269, 319, 324, and 349 set out in the Schedule hereto:
- (b) By revoking items 88, 89, 97, 107, 109, 152, 154, 155, 156, 158, 159, 160, 164, 266, and 339.

*S.R. 1974/156
Amendment No. 1: 1975/16
Amendment No. 2: 1975/106
Amendment No. 3: 1975/231
Amendment No. 4: 1975/258

SCHEDULE

EXEMPTIONS FROM SALES TAX

Item No.	Goods
49	Clothes driers, airers, hydro-extractors, and accessories, domestic type only; clothes lines and clothes pegs.
50	Clothes wringers, domestic type only.
80	Electrical appliances peculiar to surgery; x-ray tubes.
85	Heating and cooking appliances, domestic type only.
128	Grinding, polishing and abrasive materials and stones.
134	Heaters, water, domestic type only.
139	Incinerators, domestic type only.
142	Smoothing irons, ironing, pressing and laundry machines, domestic type only.
153	Blowers and fans, domestic type only.
157	Food-preparing machinery and appliances, domestic type only.
161	Refrigerators, domestic type only.
162	Sewing, knitting and kilting machines, domestic type only.
163	Washing machines, domestic type only.
165	Machinery, machines, machine tools, appliances and such other goods, as may be approved by the Minister, peculiar to use in manufacturing or industrial processes, or for any other purpose as the Minister may approve and under such conditions as he may prescribe.
264	Printers' type and material suited only for the use of printers and process engravers.
269	Ranges, stoves, and heating radiators, domestic type only; fire grates, fire backs and hobs.
319	Tools, including tools for working in the hand with self-contained electric or non-electric motors, but not including machine tools; tool bags and tool containers; carpenters' nail bags.
324	Vacuum cleaners, carpet sweeping and floor polishing and scrubbing machines and appliances, domestic type only.
349	Weighing machines, scales and balances, domestic type only.

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. Certain statutory exemptions in respect of machinery and other appliances are revoked and, in some cases, replaced with exemption items for equipment designed for domestic purposes only.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 29 July 1976.

This order is administered in the Customs Department.