



THE SALES TAX EXEMPTION ORDER 1974, AMENDMENT
NO. 7

DENIS BLUNDELL, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington this 18th day of July 1977

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. 7, 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 22nd day of July 1977.

2. Exemptions from sales tax—The principal order is hereby amended by revoking regulation 2, and substituting the following regulation:

“2. (1) Except as provided in subclause (2) of this regulation, 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 item 329, shall apply to parts or accessories suited for use on motor vehicles.”

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

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

(a) By inserting, after item 196, the new item 196A and after item 206, the new item 206A, set out in the First Schedule hereto:

*S.R. 1974/156

Amendment No. 1: 1975/16
Amendment No. 2: 1975/106
Amendment No. 3: 1975/231
Amendment No. 4: 1975/258
Amendment No. 5: 1976/209
Amendment No. 6: 1976/257

- (b) By revoking items 85, 108, 200, and 202, and substituting the items 85, 108, 200, and 202 set out in the Second Schedule hereto:
- (c) By revoking items 22, 49, and 203.

FIRST SCHEDULE
EXEMPTIONS FROM SALES TAX

Item No.	Goods
196A	Oils, viz: Automotive gas oil classified within heading 27.10 of the Customs Tariff, but not including marine diesel oil.
206A	Oils, viz: White spirit classified within heading 27.10 of the Customs Tariff.

SECOND SCHEDULE
EXEMPTIONS SUBSTITUTED

Item No.	Goods
85	Heating and cooking appliances, domestic type only, other than air conditioning units of a kind classified in headings 84.12 or 84.59 of the Customs Tariff and which incorporate a refrigerating unit.
108	Fuel all kinds, including gas, but not including petroleum oils and preparations classified within heading 27.10 of the Customs Tariff.
200	Oils, viz: Jet fuel or aviation kerosene classified within heading 27.10 of the Customs Tariff.
202	Oils, viz: Motor spirits as defined in the Motor Spirits Duty Act 1961.

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 22 July 1977.

The changes made by the order are as follows:

- (a) Except for item 329 (belts, passenger safety, for use in motor vehicles) the exemptions do not apply to parts or accessories suited for use on motor vehicles:
- (b) Item 22 (plain brake or transmission linings) is revoked:
- (c) Item 49 is revoked. The exemption for clothes driers and airers and accessories therefor is withdrawn. Clothes lines, clothes pegs and accessories therefor remain exempt under item 138:
- (d) Item 85 is amended to exclude air conditioning units containing refrigerating units and which are of a domestic type:
- (e) Item 108 has been amended to exclude petroleum fuels:
- (f) Item 196A is new and maintains the exemption of automotive gas oil (diesel) but does not include marine diesel oil:
- (g) Item 200 (kerosene) is amended to restrict the exemption to jet fuel or aviation kerosene only:
- (h) Item 202 is amended to emphasise that the exemption for motor spirits covers only that defined in the Motor Spirits Duty Act 1961:
- (i) Item 203 (mould and form oils, as may be approved by the Minister) is revoked:
- (j) Item 206A is new and maintains the exemption of white spirit.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 21 July 1977.

This order is administered in the Customs Department.