



**THE SALES TAX EXEMPTION ORDER 1979,
AMENDMENT NO. 12**

DAVID BEATTIE, Governor-General

ORDER IN COUNCIL

At the Government Buildings at Wellington this 16th day of February
1982

Present:

THE RIGHT HON. D. S. THOMSON PRESIDING 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 1979, Amendment No. 12, and shall be read together with and deemed part of the Sales Tax Exemption Order 1979* (hereinafter referred to as the principal order).

(2) This order shall come into force on the 1st day of April 1982.

2. Interpretation—The principal order is hereby amended by revoking clause 2, and substituting the following clause:

“(2) In this order, unless the context otherwise requires,—

“‘Customs Tariff’ has the same meaning as in section 2 of the Customs Act 1966:

“‘Compressed natural gas fuelling facility’ means—

“(a) Any person who resells natural gas in a compressed state for use as transport fuel:

“(b) Any person who compresses natural gas for his own use or for the use of others as a transport fuel.”

*S.R. 1979/103

Amendment No. 1: S.R. 1979/116
Amendment No. 2: S.R. 1979/125
Amendment No. 3: S.R. 1979/126
Amendment No. 4: S.R. 1979/226
Amendment No. 5: S.R. 1979/227
Amendment No. 6: S.R. 1979/278
Amendment No. 7: S.R. 1980/140
Amendment No. 8: S.R. 1980/167
Amendment No. 9: S.R. 1981/204
Amendment No. 10: S.R. 1981/232
Amendment No. 11: S.R. 1981/291

3. Goods exempted from sales tax—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 93 and 96, and substituting the items 93 and 96 specified in the Schedule hereto.

SCHEDULE

EXEMPTIONS FROM SALES TAX

<i>Item No.</i>	<i>Goods</i>
93	Fuel of all kinds including gas, but not including natural gas supplied to a compressed natural gas fuelling facility or petroleum oils and preparations classified within heading 27.10 of the Customs Tariff
96	Gases, liquefied or compressed, but not including natural gas supplied to a compressed natural gas fuelling facility.

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.

The effect of this order is to remove the exemption from sales tax of natural gas supplied to a compressed natural gas fuelling facility.

Issued under the authority of the Regulations Act 1936.
Date of notification in *Gazette*: 18 February 1982.
This order is administered in the Customs Department.