

**1982/186**

**THE SALES TAX EXEMPTION ORDER 1979,  
AMENDMENT NO. 13**

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DAVID BEATTIE, Governor-General

**ORDER IN COUNCIL**

At the Government Buildings at Wellington this 5th day of August 1982

Present:

THE RIGHT HON. R. D. MULDOON 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.

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**ORDER**

**1. Title and commencement**—(1) This order may be cited as the Sales Tax Exemption Order 1979, Amendment No. 13, and shall be read together with and deemed part of the Sales Tax Exemption Order 1979\* (hereinafter referred to as the principal order).

(2) Subject to subclause (3) of this clause, this order shall come into force on the 6th day of August 1982.

(3) Subclauses (3) and (4) of clause 2 of this order shall come into force on the 1st day of October 1982.

\*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  
 Amendment No. 12: S.R. 1982/22

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

(2) The First Schedule to the principal order is hereby amended by revoking item 14, and substituting item 14 set out in the First Schedule hereto.

(3) Goods of the classes or kinds specified in the Second Schedule hereto are hereby exempted from sales tax.

(4) The First Schedule to the principal order is hereby further amended by revoking items 93 and 96, and substituting items 93 and 96 set out in the Second Schedule hereto.

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## SCHEDULES

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### FIRST SCHEDULE

#### EXEMPTIONS FROM SALES TAX

Item No.	Goods
14	Beer as defined in section 2 of the Beer Duty Act 1977; malt, hops, and other materials used in the manufacture of beer.

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### SECOND SCHEDULE

#### EXEMPTIONS FROM SALES TAX

Item No.	Goods
93	Fuel of all kinds including gas; but not including natural gas supplied to a compressed natural gas fuelling facility, or liquefied petroleum gas, 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 or liquefied petroleum gas.

P. G. MILLEN,  
Clerk of the Executive Council.

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## EXPLANATORY NOTE

*This note is not part of the order, but is intended to indicate its general effect.*

This order—

- (a) Exempts from sales tax beer (as defined in the Beer Duty Act 1977) with effect from 6 August 1982. It also continues the exemption from sales tax for malt, hops, and other materials used in the manufacture of beer:
- (b) Removes the exemption from sales tax of liquefied petroleum gas with effect from 1 October 1982.

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Issued under the authority of the Regulations Act 1936.  
Date of notification in *Gazette*: 5 August 1982.  
This order is administered in the Customs Department.