



**THE SALES TAX EXEMPTION ORDER 1979,  
AMENDMENT NO. 16**

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DAVID BEATTIE, Governor-General

ORDER IN COUNCIL

At the Government Buildings at Wellington this 15th day of April 1985

Present:

THE HON. R. W. PREBBLE 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. 16 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 14th day after the date of its notification in the *Gazette*.

\*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  |
| Amendment No. 13: | S.R. 1982/186 |
| Amendment No. 14: | S.R. 1984/322 |
| Amendment No. 15: | S.R. 1984/346 |

**2. Sales tax exemptions**—(1) Goods of the classes and kinds 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 18, 20, and 21, and substituting the new items 18, 20, and 21 specified in the Schedule hereto.

Cl. 2

**SCHEDULE**  
**EXEMPTIONS FROM SALES TAX**

| Item No. | Goods   |
|----------|---|
|          | Beverages and beverage bases, viz:  |
| 18       | Tomato concentrate, vegetable juice, fruit juice, concentrated fruit juice, as specified in regulations 173, 174, 183, and 184 of the Food Regulations 1984.  |
| 20       | Milk or raw milk, pasteurised milk and pasteurised milk products, UHT (ultra heat treated) milk and UHT milk products, standard milk, recombined milk, flavoured milk, skim or non-fat milk, cream or raw cream, whipping cream or whipped cream, light cream, reduced cream, pouring cream and sour cream, cream filling, cake cream, or sponge cream, recombined cream, milk beverages or milk shakes, evaporated milk and evaporated skim milk, sweetened condensed milk and skimmed sweetened condensed milk, milk powder or dried milk, skim milk powder or dried non-fat milk solids, as specified in regulations 92 to 110 of the Food Regulations 1984. |
| 21       | Tea, instant tea or soluble tea, coffee, chicory, coffee and chicory, coffee essence or coffee extract, coffee and chicory essence or coffee and chicory extract, instant coffee or soluble coffee, cocoa beans, cocoa nibs or cracked cocoa, cocoa paste, cocoa mass, or cocoa slab, cocoa or cocoa powder, soluble cocoa or beverage cocoa as specified in regulations 153 to 165 of the Food Regulations 1984, including similar beverage bases, not including beverage bases for cordial and similar drinks.  |

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 align the products defined in the Food and Drug Regulations 1973, covered by existing items 18, 20, and 21, with the new Food Regulations 1984.

Issued under the authority of the Regulations Act 1936.  
Date of notification in *Gazette*: 18 April 1985.  
This order is administered in the Customs Department.