



**THE SALES TAX EXEMPTION ORDER 1979,
AMENDMENT NO. 17**

DAVID BEATTIE, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington this 26th day of August 1985

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 1979, Amendment No. 17, 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 day after the date of its notification in the *Gazette*.

2. Sales tax exemptions—(1) Goods of the classes and kinds specified in the Schedule hereto are hereby exempted from sales tax.

*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
Amendment No. 16:	S.R. 1985/73

(2) The First Schedule to the principal order is hereby amended by revoking item 3, and substituting the items specified in the Schedule hereto.

Cl. 2

SCHEDULE

EXEMPTIONS FROM SALES TAX

Item No.	Goods
3	<p>Aircraft as specified in the following paragraphs:</p> <ul style="list-style-type: none"> (a) Helicopters: (b) Aircraft designed solely for aerial topdressing and other agricultural work as follows: <ul style="list-style-type: none"> (i) Fletcher FU24: (ii) Transavia P.L. 12 Airtruck: (iii) Aero Commander 600 S 2D: (iv) Ceres: (v) Cresco 600: (vi) Rockwell Thrush Commander S-2R: (vii) Grumman Ag-Cat: (viii) Piper P.A. 25-235 (Pawnee): (ix) Piper P.A. 25-260 (Pawnee): (x) Piper P.A. 36 (Pawnee II): (xi) Yeoman Cropmaster: (xii) Call Air Model A-9A: (xiii) Call Air Model B1: (xiv) Cessna Ag-Wagon: (xv) Transavia Skyfarmer T300A: (c) Powered civil passenger aircraft designed to carry passengers exceeding 8 in number, exclusive of crew: (d) Aircraft used solely for aerial topdressing and other agricultural work: (e) Aircraft used solely for freight carrying purposes for hire or reward: (f) Powered civil passenger aircraft purchased and operated principally on scheduled passenger air services: (g) Aircraft used solely for aerial reconnaissance connected with fisheries:
<p>Provided that in respect of aircraft coming within any of paragraphs (d), (e), (f), and (g), application for the exemption from sales tax shall be made on an individual basis to the Collector, who, on being satisfied that the aircraft is to be used for any one of the purposes set out in the said paragraphs, shall approve the application.</p>	
3A	<p>Articles specially suited for use as parts of aircraft, including—</p> <ul style="list-style-type: none"> (a) Emergency locator transmitters, being articles conforming to ICAO specification "Emergency Locator Beacon, Aircraft" and meeting the Ministry of Transport mandatory requirements for aircraft in New Zealand: (b) Straps (passengers' safety belts) for fixing permanently to the seats of aircraft.

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 sets out in specific detail the exemption from sales tax in respect of aircraft and separates aircraft and articles specially suited for use as parts of aircraft in separate items within the principal order.

Issued under the authority of the Regulations Act 1936.
Date of notification in *Gazette*: 29 August 1985.
This order is administered in the Customs Department.