



**THE SALES TAX EXEMPTION ORDER 1979, AMENDMENT
NO. 2**

—
KEITH HOLYOAKE, Governor-General

At the Government Buildings at Wellington this 18th day of June 1979.

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. 2 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 22nd day of June 1979.

2. Exemptions from sales tax—(1) The First Schedule to the principal order is hereby amended by revoking items 14 and 45, and substituting items 14 and 45 set out in the Schedule hereto.

(2) The First Schedule to the principal order is hereby further amended by revoking items 46, 167, and 171.

*S.R. 1979/103

Amendment No. 1: S.R. 1979/116

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SCHEDULE

EXEMPTIONS FROM SALES TAX

Item No.	Goods
14 Malt, hops, and other materials used in the manufacture of beer.
45 Unmanufactured tobacco and tobacco refuse classified in Tariff heading 24.01 of the Customs Tariff; tobacco extracts and essences classified in Tariff item 24.02.039 of the Customs Tariff.

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 1979 with effect from 22 June 1979.

The changes made by the order are as follows:

- (a) Item 14 is amended to exclude beer but continues to apply to malt, hops, and other materials used in the manufacture of beer:
- (b) Item 45 is amended to apply only to unmanufactured tobacco and tobacco refuse classified in Tariff heading 24.01 of the Customs Tariff, and to tobacco extracts and essences classified in Tariff item 24.02.039 of the Customs Tariff:
- (c) Item 46 (cigars and snuff), item 167 (automotive gas oil classified within heading 27.10 of the Customs Tariff, but not including marine diesel oil) and item 171 (jet fuel or aviation kerosene classified within heading 27.10 of the Customs Tariff) are revoked.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 21 June 1979.

This order is administered in the Customs Department.