



**THE SALES TAX EXEMPTION ORDER 1979,
AMENDMENT NO. 6**

KEITH HOLYOAKE, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington this 17th day of December 1979

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. 6, and shall be read together with and deemed part of the Sales Tax Exemption Order 1979* (hereinafter referred to as the principal order).

(2) Except as provided in clause 2 (2) of this order, this order shall come into force on the 1st day of January 1980.

2. Sales tax exemption revoked—(1) The First Schedule to the principal order is hereby amended by revoking item 19.

(2) This clause shall come into force on the 4th day of February 1980.

3. Sales tax exemption modified—(1) 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 item 77, and substituting the item 77 set out in the Schedule hereto.

*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

SCHEDULE

Cl. 3

EXEMPTION FROM SALES TAX

Item No.	Goods
77	Exports from New Zealand (other than stores for ships or 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 affects sales tax exemptions.

Clause 2 (which comes into force on 4 February 1980) revokes the exemption that applies in respect of infants' nutritional drinks and syrups. Those drinks and syrups become subject to sales tax at the rate of 20 percent of their sale value.

Clause 3 (which comes into force on 1 January 1980) alters the exemption that applies in respect of exports from New Zealand. That exemption will no longer apply in respect of exports from New Zealand which comprise stores for ships or aircraft. Such stores become subject to sales tax at the various rates applicable.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 20 December 1979.

This order is administered in the Customs Department.