



**THE SALES TAX EXEMPTION ORDER 1979,  
AMENDMENT NO. 7**

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KEITH HOLYOAKE, Governor-General

**ORDER IN COUNCIL**

At the Government House at Wellington this 30th day of June 1980

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.

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**ORDER**

**1. Title and commencement**—(1) This order may be cited as the Sales Tax Exemption Order 1979, Amendment No. 7, 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 4th day of July 1980.

**2. Sales Tax exemptions**—(1) Goods of the classes or 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 38, 39, 57, 81, 306, and 309, and substituting the new items 38, 39, 57, 81, 306, and 309 specified 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
Amendment	No. 6: S.R. 1979/278

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SCHEDULE  
EXEMPTIONS FROM SALES TAX

Item No.	Goods
38	Chemical, pharmaceutical, and related products, viz: Chemical preparations as may be approved by the Minister; chemicals and chemical compounds, including acids and metallic elements; but not including soaps, starches, bleaches and washing and cleansing preparations (other than those specially prepared for use in manufacturing processes and those determined by the Minister as being specially prepared for agricultural or industrial use), ethyl alcohol, perfumery, perfumed oils, cosmetics, toilet preparations, polishes and goods classified in heading 34.05 of the Customs Tariff.
39	Druggists' sundries, not including soaps, starches, bleaches and washing and cleansing preparations (other than those specially prepared for use in manufacturing processes and those determined by the Minister as being specially prepared for agricultural or industrial use), cosmetics, toilet requisites, toilet preparations, or permanent containers therefor, nail scissors, nail files, and similar manicure tools, and vibratory massage machines.
57	Disinfectants as may be approved by the Minister.
81	Fats, animal or vegetable, crude or refined, excluding soaps.
306	Dish cloths, polishing cloths, dusters, pot mitts, and similar articles, but not including brushes or polishing pads for tools.
309	Waxes, excluding prepared polishes of wax.

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 remove the exemption relating to washing and cleansing preparations and materials.

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Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 3 July 1980.

This notice is administered in Customs Department.