

1955/223



THE SALES TAX EXEMPTION ORDER (NO. 2) 1955

C. W. M. NORRIE, Governor-General
ORDER IN COUNCIL

At the Government House at Wellington this 21st day of December 1955

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to the Sales Tax Act 1932-33, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

ORDER

1. (1) This order may be cited as the Sales Tax Exemption Order (No. 2) 1955.

(2) This order shall come into force on the day after the date of its notification in the *Gazette*.

2. The exemption from sales tax of goods of the classes or kinds specified in the First Schedule hereto is hereby revoked.

3. Goods of the classes or kinds specified in the Second Schedule hereto are hereby exempted from sales tax.

4. The Sales Tax Exemption Order 1955* is hereby consequentially amended by deleting from the Second Schedule thereto the items specified in the First Schedule hereto, and substituting the items specified in the Second Schedule hereto.

SCHEDULES

FIRST SCHEDULE

SALES TAX EXEMPTIONS REVOKED

Goods, whether made in New Zealand or imported, which, if imported, would be classed under the following item of the Customs Tariff (being the First Schedule to the Customs Acts Amendment Act 1934, as amended by the Customs Tariff Amendment Order 1938, No. 2,* the Customs Tariff Amendment Order (No. 4) 1953†, the Customs Tariff Amendment Order 1954‡, and the Customs Tariff Amendment Order 1955§).

Tariff Item	
153	Feathers, ornamental; artificial flowers, leaves or sprays; natural flowers, leaves, and sprays, dyed, painted, or similarly treated.

SECOND SCHEDULE

SALES TAX EXEMPTIONS CREATED OR SUBSTITUTED

Feathers, ornamental; artificial flowers, leaves, or sprays, and similar non-edible articles; natural flowers, leaves, and sprays, dyed, painted, or similarly treated.
Paper pulp.

T. J. SHERRARD,
Clerk of the Executive Council.

*S.R. 1938/28.

†S.R. 1953/181.

‡S.R. 1954/26.

§S.R. 1955/42.

EXPLANATORY NOTE

[This note is not part of the order, but is intended to indicate its general effect.]

This order extends the existing exemption from sales tax for artificial flowers to cover similar non-edible articles and provides for the exemption of paper pulp.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 21 December 1955.

These regulations are administered in the Customs Department.