

1955/229



THE SALES TAX EXEMPTION ORDER (NO. 3) 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. 3) 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.

*S.R. 1955/82.

SCHEDULES

FIRST SCHEDULE

SALES TAX EXEMPTIONS REVOKED

Goods, whether made in New Zealand or imported, which, if imported, would be classed under the following items 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	
301 353	Printed books, papers, music, or advertising-matter, n.e.i. Machinery, machines, engines, and <i>other appliances</i> , n.e.i., <i>viz.:</i> (1) Gas heating and gas cooking appliances; valves, cocks, and <i>similar</i> articles, of brass or other <i>copper alloy</i> . (2) Gas compressing machines, <i>viz.</i> , ammonia compressors. (3) Electric cooking and electric heating <i>appliances</i> . (4) Stone crushing machines, <i>viz.</i> , <i>jaw crushers</i> . (5) Concrete mixers. (6) (a) Vacuum pumps suited for use with milking machines. (b) Other kinds.

SECOND SCHEDULE

SALES TAX EXEMPTIONS SUBSTITUTED

Goods, whether made in New Zealand or imported, which, if imported, would be classed under the following items 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‡, the Customs Tariff Amendment Order 1955§, the Customs Tariff Amendment Order (No. 4) 1955||, and the Customs Tariff Amendment Order (No. 7) 1955¶).

*S.R. 1938/28.

†S.R. 1953/181.
||S.R. 1955/150.‡S.R. 1954/26.
¶S.R. 1955/224.

§S.R. 1955/42.

SECOND SCHEDULE—*continued*SALES TAX EXEMPTIONS SUBSTITUTED—*continued*

Tariff Item	—
301	(1) Paper transfers.
353	(2) Printed books papers music or advertising matter, n.e.i. Machinery, machines, engines, and <i>other appliances</i> , n.e.i., viz.:
	(1) Gas heating and gas cooking <i>appliances</i> .
	(2) Valves, cocks, taps, tobies, hydrants, and <i>similar</i> articles, of brass or other <i>copper alloy</i> .
	(3) Gas compressing machines, viz., ammonia compressors.
	(4) Electric cooking and electric heating <i>appliances</i> .
	(5) Stone crushing machines, viz., <i>jaw crushers</i> .
	(6) Concrete mixers.
	(7) Vacuum pumps suited for use with milking machines.
	(8) Refrigerating units having a heat removing capacity of less than 6,000 B.T.U. per hour for use in domestic type cabinets of capacities not exceeding 25 cubic feet, but not including such units when imported in or with cabinets.
	(9) Winches, cranes, capstans, windlasses, and hoists.
	(12) (a) Ironing machines or presses, electrically heated, having rollers or heated top plates not exceeding 30 inches in length.
	(b) Clothes pressing machines, <i>manually operated</i> , steam heated, fitted with perforated pressing heads.
	(13) Other kinds.

T. J. SHERRARD,
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 re-enacts the exemptions from sales tax for paper transfers, printed books and certain types of machinery in the form at present provided in the Customs Tariff.

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.