

1956/197

THE SALES TAX EXEMPTION ORDER (NO. 4) 1956

C. W. M. NORRIE, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington this 28th day of November 1956

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. 4) 1956.

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

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

(2) The Sales Tax Exemption Order 1955* is hereby consequentially amended by omitting from the Second Schedule thereto the items set out in the First Schedule hereto (except the first item, which appears in the First Schedule to the Finance Act (No. 2) 1955).

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

(2) The Sales Tax Exemption Order 1955* is hereby consequentially amended by inserting in the Second Schedule thereto, in their appropriate alphabetical or numerical order, the items set out in the Second Schedule hereto.

SCHEDULES

FIRST SCHEDULE

SALES TAX EXEMPTIONS REVOKED

- Badges indicating membership of any society, club, or similar organisation.
- Bottles, infants' feeding, and attachments therefor.
- Medals to be presented by the New Zealand Jersey Cattle Breeders' Association or by similar associations or societies approved by the Minister.
- Medals, valour or service, presented or to be presented to members of fire brigades and other similar bodies.
- Oils, viz.:
- Castor, including dehydrated castor oil.
 - Citronella.
 - Cottonseed.
 - Linseed.
 - Olive.
 - Peanut.
 - Sesame.
 - Soya bean.
 - Tung.
- Strawboard cut to sizes specially suited for the manufacture of fruit cases, as may be approved by the Minister, provided that a declaration under the Sales Tax Act 1932-33 is delivered to a Collector that it will be used only for packing fruit.
- 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):

Tariff Item	—
245	Medals, viz. : war medals, humane societies' and similar, also such miniatures of the same as may be approved by the Minister; old coins.
268	Cardboard boxes, and paper boxes, complete; paper, and cardboard, cut or shaped for wrappers, boxes, or other receptacles.
290	Paperhangings.

SECOND SCHEDULE

EXEMPTIONS FROM SALES TAX CREATED OR SUBSTITUTED

- Albums specially suited for use with Sunday school attendance and reward tickets.
- Articles peculiarly suited for award as trophies, viz. : cups, shields, and such other articles as may be approved by the Minister.
- Badges and medals, all kinds.
- Bottles, infants' feeding, and covers and attachments therefor.
- Cardboard and similar boards.

SECOND SCHEDULE—*continued*

Cycle repair outfits.
 Electrical goods, viz. :
 Terminals, electric.
 Transformers, isolating or 1/1.
 Flags, and similar articles.
 Mica.
 Oils, viz. : vegetable, all kinds.
 Old coins.
 Paperhangings and similar wall coverings.
 Passenger safety belts for use in motor vehicles.
 Preparations, not being paints, for the protection of metal and other surfaces as may be approved by the Minister.
 Rubber sections (excluding camelback).
 Tackle blocks of wood.
 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 (Pipes) Order 1956*) :

Tariff Item	—
268 (1)	Cardboard boxes, and paper boxes, complete; paper, and cardboard, cut or shaped for wrappers, boxes, or other receptacles.
365	Rails for railways or tramways, including lay-outs, <i>points</i> , and crossings, for the same; rail-fastenings, viz.: fish-plates, creep-clips, tie-irons, bearing-brackets, bed-plates, cast-iron chocks, and bored iron bars.
370	Signalling apparatus, automatic and other, as may be approved by the Minister, suited for use in connection with ships, railways, and tramways, or for mining, and similar purposes.

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

*S.R. 1956/105

EXPLANATORY NOTE

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

This order provides for further exemptions from sales tax and revokes those exemptions which now come within the scope of the exemptions enacted by this order.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 29 November 1956.

These regulations are administered in the Customs Department.