

Serial Number 1951/80

THE SALES TAX REGULATIONS 1933, AMENDMENT NO. 5

B. C. FREYBERG, Governor-General

ORDER IN COUNCIL

At the Government Buildings at Wellington, this 10th day of
April, 1951

Present :

THE RIGHT HON. S. G. HOLLAND PRESIDING IN COUNCIL

PURSUANT to the Sales Tax Act, 1932-33, and the Customs Act, 1913, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, doth hereby make the following regulations.

REGULATIONS

1. (1) These regulations may be cited as the Sales Tax Regulations 1933, Amendment No. 5, and shall be read together with and deemed part of the Sales Tax Regulations 1933* (hereinafter referred to as the principal regulations).

(2) These regulations shall come into force on the day after the date of their notification in the *Gazette*.

2. (1) Forms 20, 21, 22, and 23 in the Schedule to the principal regulations are hereby revoked.

(2) Notwithstanding the revocation of the said forms, the Comptroller may permit the continuance of their use until the 30th day of June, 1951, or until such further time as he may in any special case permit.

3. Regulation 30 of the principal regulations is hereby revoked.

4. Regulation 29 of the principal regulations is hereby amended by omitting from subclause (2) the words "and with respect to drawback debentures".

5. The principal regulations are hereby amended by revoking regulation 31, and substituting the following regulation :—

"31. Entry for and payment of drawback on goods exported for drawback by post by any person not engaged in business shall be made in Form 24 :

"Provided that where drawback of Customs duty and drawback of sales tax are claimed in respect of the same goods the said form may be combined with the corresponding form prescribed by the Customs Regulations in Form 25."

* *Gazette*, 28th March, 1933, Vol. I, page 519.

Amendment No. 1 : *Gazette*, 22nd February, 1934, Vol. I, page 429.

Amendment No. 2 : Statutory Regulations 1942, Serial number 1942/177, page 411.

Amendment No. 3 : Statutory Regulations 1947, Serial number 1947/168, page 582.

Amendment No. 4 : Statutory Regulations 1950, Serial number 1950/211, page 936.

6. Regulation 32 of the principal regulations is hereby amended as follows :—

- (a) By omitting from paragraph (a) of subclause (1) the words “no debenture shall be passed for payment”, and substituting the words “payment of drawback shall not be made”:
- (b) By omitting from subclause (2) the words “debenture to be passed for payment”, and substituting the words “entry to be approved for payment”.

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

EXPLANATORY NOTE

[*This note is not part of the regulations, but is intended to indicate their general effect.*]

Provision is made by section 20 of the Finance Act, 1950, for the repeal of sections 159 and 160 of the Customs Act, 1913, relating to drawback debentures and declarations thereon.

These regulations provide for the necessary revocation of debenture forms used in connection with applications for drawback of sales tax.

Issued under the authority of the Regulations Act, 1936.

Date of notification in *Gazette*: 12th day of April, 1951.

These regulations are administered in the Customs Department.