

1955/149

THE SALES TAX REGULATIONS 1933, AMENDMENT NO. 6

C. W. M. NORRIE, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington this 14th day of September 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 regulations.

REGULATIONS

1. (1) These regulations may be cited as the Sales Tax Regulations 1933, Amendment No. 6, 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 1st day of October 1955.

2. (1) The Schedule to the principal regulations is hereby amended by revoking forms 3 and 4 (as substituted by regulation 6 (1) of the Sales Tax Regulations 1933, Amendment No. 2), and substituting the forms 3 and 4 set out in the Schedule hereto.

(2) The Schedule to the Sales Tax Regulations 1933, Amendment No. 2, is hereby consequentially amended by revoking forms 3 and 4.

3. Notwithstanding the revocation of the said forms, the Comptroller may permit the continuance of their use until the end of March 1956, or until such later time as he may in any special case permit.

**Gazette*, 28 March 1933, Vol. I, p. 519.
 Amendment No. 1: *Gazette*, 22 February 1934, Vol. I, p. 429.
 Amendment No. 2: S.R. 1942/177.
 Amendment No. 3: S.R. 1947/168.
 Amendment No. 4: S.R. 1950/211.
 Amendment No. 5: S.R. 1951/80.

SCHEDULE

Section 14

Regulations 11-13, 17, 18, 20, 21, 26(4)

Form 3

NEW ZEALAND CUSTOMS

The Sales Tax Act 1932-33

RETURN BY WHOLESALER

RETURN under section 14 of the Sales Tax Act 1932-33 of all goods sold during the month ended..... 19..... at..... in the district(s) of..... (being the places in such district(s) at which business was carried on by the undermentioned wholesaler), and of the sales tax payable in respect thereof.

Full Name	Address in Place From Which Return Delivered	Licence No.

(1) Total sale value of all goods sold	£.....			
	Goods Subject to 10 Per Cent Sales Tax	Goods Subject to 20 Per Cent Sales Tax		
(2) Total sale value of all taxable goods sold on which the wholesaler making this return is required by the Sales Tax Act and Regulations to pay sales tax	£.....	£.....		
<p style="margin-left: 20px;">NOTE: The Sales Tax Act and Regulations require that sales tax be paid on all goods (except goods of the classes or kinds for the time being exempted from sales tax) sold by a wholesaler otherwise than to another licensed wholesaler (a) for resale; or (b) for use as materials in the manufacture of goods for sale; or (c) where the wholesaler selling the goods is unable to state at the time of making the return relating to such goods whether or not they have been sold for resale.</p>				
(3) Total sale value of any taxable goods (on which sales tax has not been paid) purchased or imported by the wholesaler and used by him during the month to which this return relates otherwise than as materials in the manufacture of goods for sale	£.....	£.....		
(4) Sale value on which sales tax is payable	£.....	£.....		
(5) Sales tax	£.....	£.....		
(6) Deductions—				
(a) Amount of sales tax already paid on above goods as shown in Part A hereof	£.....	£.....		
(b) Sales tax credited by wholesaler on goods returned or damaged or on account of any other consideration	£.....	£.....		
Total deductions	£.....	£.....		

SCHEDULE—continued

			Goods Subject to 10 Per Cent Sales Tax	Goods Subject to 20 Per Cent Sales Tax
(7) Amount of sales tax payable	£.....	£.....
(8) Less discount for prompt payment	£.....	£.....
(9) Net amount of sales tax payable	£.....	£.....
Total	£.....	

NOTE: No receipt for payment of sales tax will be recognised unless given on a numbered official form.

<i>For Departmental use only</i>

I, [Full name], of [Address], being (the managing director) (or the manager) (or a partner) (or an agent duly authorized under the Sales Tax Act) of the above-named wholesaler, hereby declare—

(1) That the above particulars and the particulars shown in Part A hereof are true and correct in every respect.

(2) That no business was carried on by the above-named wholesaler during the month ended..... 19.... at any place in the district(s) of..... not shown in the above return.

Signature:.....

Dated at..... this..... day of..... 19....

To the Collector of Sales Tax at.....

PART A

Particulars of goods sold during the month ended..... 19.... on which sales tax has been already paid, and the amount of such sales tax.

Description of Goods	From Whom Purchased	Date of Purchase	Sales Tax Paid (<i>Amount to be shown without deduction of any discount or addition of any penalty</i>)	
			Goods Subject to 10 Per Cent Sales Tax	Goods Subject to 20 Per Cent Sales Tax
			£ s. d.	£ s. d.
		Total ..	£	£

SCHEDULE—continued

Section 14
Regulations 14, 15, 17, 18, 20, 21, 26(4)

Form 4

NEW ZEALAND CUSTOMS

The Sales Tax Act 1932-33

RETURN BY MANUFACTURING RETAILER

Return under section 14 of the Sales Tax Act 1932-33 of all goods manufactured during the month ended 19... at in the district(s) of (being the places in such district(s) at which business was carried on by the undermentioned manufacturing retailer), and of the sales tax payable in respect thereof.

Full Name	Address in Place From Which Return Delivered	Licence No.

(1) Total sale value of all goods manufactured	£.....	
	Goods Subject to 10 Per Cent Sales Tax	Goods Subject to 20 Per Cent Sales Tax
(2) Total sale value of all taxable goods manufactured on which the manufacturing retailer making this return is required by the Sales Tax Act and Regulations to pay sales tax NOTE: The Sales Tax Act and Regulations require that sales tax be paid on all goods (except goods of the classes or kinds for the time being exempted from sales tax) manufactured by a manufacturing retailer for use by him or for sale otherwise than to a licensed wholesaler for resale by him.	£.....	£.....
(3) Total sale value of any taxable goods shown in Part A of this return, or in the corresponding Part of any previous return, which have been disposed of or used during the month to which this return relates otherwise than as materials in the manufacture of goods	£.....	£.....
(4) Sale value on which sales tax is payable	£.....	£.....
(5) Sales tax	£.....	£.....
(6) Deduct amount of sales tax already paid on taxable materials received into factory for use in manufacture as shown in Column No. 5 of Part A hereof	£.....	£.....
(7) Amount of sales tax payable	£.....	£.....
(8) Less discount for prompt payment	£.....	£.....
(9) Net amount of sales tax payable	£.....	£.....
Total	£.....	

NOTE: No receipt for payment of sales tax will be recognised unless given on a numbered official form.

SCHEDULE—continued

<i>For Departmental use only</i>	

I, [Full name], of [Address], being (the managing director) (or the manager), (or a partner) (or an agent duly authorized under the Sales Tax Act) of the above-named manufacturing retailer, hereby declare—

- (1) That the above particulars and the particulars shown in Part A hereof are true and correct in every respect.
- (2) That no business was carried on by the above-named manufacturing retailer during the month ended..... 19..... at any place in the district(s) of..... not shown in the above return.
- (3) That all goods shown in Part A of this return or in the corresponding Part of any previous return delivered to the Collector by the above-named manufacturing retailer, and not included in paragraph (3) of this return or in the corresponding paragraph of any such previous return, have been used or are intended to be used by the said manufacturing retailer in the manufacture of goods as mentioned in the said Part A.

Signature:.....

Dated at..... this..... day of..... 19.....

To the Collector of Sales Tax at.....

PART A

Particulars of taxable goods upon which sales tax has been paid, received into factory during the month ended..... 19..... for use as materials in the manufacture of:

- (a) Taxable goods; or
- (b) Non-taxable goods.

Description of Goods	From Whom Purchased, or if Imported, Number of Import Entry	Date of Purchase or Importation	Sales Value (as at time of Purchase or Importation)		Sales Tax Paid <i>(Amount to be Shown without deduction of any discount or addition of any penalty)</i>		Description of Goods Manufactured or to be Manufactured From the Goods Mentioned in Column No. 1	
			Goods Subject to 10 Per Cent Sales Tax	Goods Subject to 20 Per Cent Sales Tax	Goods Subject to 10 Per Cent Sales Tax	Goods Subject to 20 Per Cent Sales Tax		
Column No. 1	Column No. 2	Column No. 3	Column No. 4		Column No. 5		Column No. 6	
			£ s. d.	£ s. d.	£ s. d.	£ s. d.		
Total amount to be shown in paragraph (6) of return					..	£	£	

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.]

The purpose of these regulations is to provide for simplified sales tax return forms which eliminate the detailed information previously required from taxpayers in support of deductions claimed on account of sales to licensed wholesalers and on account of exempt goods.

Issued under the authority of the Regulations Act 1936.
Date of notification in *Gazette*: 15 September 1955.
These regulations are administered in the Customs Department.