



THE SALES TAX REGULATIONS 1974, AMENDMENT NO. 3

KEITH HOLYOAKE, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington this 30th day of June 1980

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to the Sales Tax Act 1974, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

REGULATIONS

1. Title and commencement—(1) These regulations may be cited as the Sales Tax Regulations 1974, Amendment No. 3, and shall be read together with and deemed part of the Sales Tax Regulations 1974* (hereinafter referred to as the principal regulations).

(2) These regulations shall come into force on the 4th day of July 1980.

2. Materials for the manufacture or repair of non-taxable goods—Regulation 19 of the principal regulations is hereby amended by adding the following subclauses:

“(4) The cases in which sales tax may be refunded are restricted to those where tax paid components or materials are wrought into or attached to manufactured goods, thereby forming an integral part and remaining as an element essential to goods that are exempt from sales tax.

“(5) Where tax paid components or materials are used in an intermediary process, but are not in themselves incorporated or wrought into or attached to goods that are exempt from sales tax, no refund shall be allowed.”

P. G. MILLEN,
Clerk of the Executive Council.

EXPLANATORY NOTE

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

These regulations amend the Sales Tax Regulations 1974 and come into force on 4 July 1980.

This amendment prescribes the cases in which refunds may be granted on taxable materials used in the manufacture or repair of non-taxable goods.

Issued under the authority of the Regulations Act 1936.
Date of notification in *Gazette*: 3 July 1980.
These regulations are administered in the Customs Department.