

1982/61



## THE SALES TAX REGULATIONS 1974, AMENDMENT NO. 5

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DAVID BEATTIE, Governor-General

### ORDER IN COUNCIL

At the Government Buildings at Wellington this 22nd day of March 1982

Present:

THE RIGHT HON. R. D. MULDOON PRESIDING 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.

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### REGULATIONS

**1. Title and commencement**—(1) These regulations may be cited as the Sales Tax Regulations 1974, Amendment No. 5, 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 1st day of April 1982.

**2. Interpretation**—Regulation 2 of the principal regulations is hereby amended by inserting, after the definition of the expression “The Act”, the following definition:

“ ‘Compressed natural gas fuelling facility’ means—

“(a) Any person who resells natural gas in a compressed state for use as transport fuel:

“(b) Any person who compresses natural gas for his own use or for the use of others as a transport fuel:”.

\*S.R. 1974/157  
 Amendment No. 1: S.R. 1979/88  
 Amendment No. 2: S.R. 1980/69  
 Amendment No. 3: S.R. 1980/139  
 Amendment No. 4: S.R. 1981/289

**3. Returns to be delivered for every month or such longer period permitted by the Collector**—Regulation 11 of the principal regulations (as amended by regulation 2 of the Sales Tax Regulations 1974, Amendment No. 2) is hereby further amended by inserting, after the expression “Form 3”, the expression “or Form 4, as the case may be”.

**4. Returns by wholesaler**—Regulation 12 of the principal regulations (as amended by regulation 3 of the Sales Tax Regulations 1974, Amendment No. 2) is hereby further amended by adding the following proviso:

“Provided that where the wholesaler supplies natural gas to a compressed natural gas fuelling facility, the return required to be delivered to the Collector in respect of that supply of natural gas shall be in Form 4.”

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

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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 1 April 1982.

The effect of these regulations is to provide that the return required to be delivered to the Collector by a wholesaler supplying natural gas to a compressed natural gas fuelling facility is to be in Form 4.

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Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 25 March 1982.

These regulations are administered in the Customs Department.