

1978/57

THE SALES TAX RATES MODIFICATION ORDER 1978

KEITH HOLYOAKE, Governor-General

ORDER IN COUNCIL

At the Government Buildings at Wellington this 13th day of March 1978

Present:

THE RIGHT HON. R. D. MULDOON PRESIDING IN COUNCIL

PURSUANT to section 12A of the Sales Tax Act 1974, (as amended by section 18 of the Customs Acts Amendment Act (No. 2) 1976) His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

ORDER

1. Title and commencement—(1) This order may be cited as the Sales Tax Rates Modification Order 1978.

(2) This order shall come into force on the 1st day of April 1978.

2. Part of First Schedule suspended—Item 1 of Part C of the First Schedule to the Sales Tax Act 1974 (as amended by section 7 of the Customs Acts Amendment Act 1977) is hereby suspended.

3. Sales tax imposed—The sales tax set out in the Schedule to this Order is hereby imposed.

SCHEDULE

SALES TAX IMPOSED

FIRST SCHEDULE

RATES OF SALES TAX

PART C

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 40 PERCENT OF THEIR SALE VALUE

1. Motor cycles (being all goods classified under heading 87.09 of the Customs Tariff); trailers for motor vehicles other than those determined under the provisions of Part F of this Schedule.

SCHEDULE—*continued*

PART E

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 30 PERCENT OF THEIR SALE VALUE

13. Motor vehicles (other than motor vehicles to which Part A or Part B or Part C or Part D of this Schedule applies).

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

EXPLANATORY NOTE

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

This order provides for the reduction of the rate of sales tax on motor vehicles (other than motor cars and motor cycles) from a rate of 40 percent to 30 percent as announced in the 1977 Budget. The reduction takes place on 1 April 1978.

Issued under the authority of the Regulations Act 1936.
Date of notification in *Gazette*: 16 March 1978.
This order is administered in the Customs Department.