

**1979/58****THE SALES TAX RATES MODIFICATION ORDER 1979**

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KEITH HOLYOAKE, Governor-General

**ORDER IN COUNCIL**

At the Government Buildings at Wellington this 26th day of March 1979

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.

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**ORDER**

**1. Title and commencement**—(1) This order may be cited as the Sales Tax Rates Modification Order 1979.

(2) This order shall come into force on the 1st day of April 1979.

**2. Part of First Schedule suspended**—Item 1 of Part C of the First Schedule to the Sales Tax Act 1974 (as substituted 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.

**4. Revocation**—The Sales Tax Rates Modification Order (No. 2) 1978\* is hereby revoked.

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 classified under heading 87.09 of the Customs Tariff having piston engines with a total piston displacement exceeding 250 cubic centimetres; trailers for motor vehicles other than those determined under the provisions of Part F of this Schedule.

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 cycles classified under heading 87.09 of the Customs Tariff having piston engines with a total piston displacement not exceeding 125 cubic centimetres, motor vehicles to which Part A or Part B or Part C or Part D of this Schedule applies, and motor vehicles having a manufacturer's rated gross vehicle weight exceeding 3.5 tonnes).

PART H

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 20 PERCENT OF THEIR SALE VALUE

2. Motor cycles classified under heading 87.09 of the Customs Tariff having piston engines with a total piston displacement not exceeding 125 cubic centimetres.

3. Motor vehicles having a manufacturer's rated gross vehicle weight exceeding 3.5 tonnes.

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

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EXPLANATORY NOTE

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

The effect of this order is to reduce the rate of sales tax on motor vehicles having a manufacturer's rated gross vehicle weight exceeding 3.5 tonnes from 30 percent to 20 percent. The reduction takes place on 1 April 1979.

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Issued under the authority of the Regulations Act 1936.  
Date of notification in *Gazette*: 29 March 1979.  
This order is administered in the Customs Department.