



## THE SALES TAX RATES MODIFICATION ORDER 1984

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DAVID BEATTIE, Governor-General

### ORDER IN COUNCIL

At the Government House at Wellington this 10th day of December  
1984

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to section 12A of the Sales Tax Act 1974 (as inserted 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 1984.

(2) This order shall come into force on the 13th day of December 1984.

**2. Interpretation**—In this order the expression “Customs Tariff” has the same meaning as in section 2 of the Customs Act 1966.

**3. First Schedule suspended**—The First Schedule to the Sales Tax Act 1974 (as substituted by section 15 of the Customs Acts Amendment Act 1982) is hereby suspended.

**4. Sales tax imposed**—The sales tax set out in the Schedule to this order is hereby imposed.

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## SCHEDULE

## FIRST SCHEDULE TO THE SALES TAX ACT 1974

## PART A

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 50 PERCENT OF THEIR SALE VALUE

1. Cameras; photographic flashlight apparatus; camera stands, tripods, and other parts and accessories for use with cameras or photographic flashlight apparatus.
2. Refracting telescopes (binocular), prismatic or not.
3. Smokers' lighters.
4. Stereoscopes.

## PART B

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

1. Cufflinks, studs, tie slides, tie tacks, and similar accessories.
2. Jewellery of all kinds, pearls, and precious and semi-precious stones.
3. Office machines (being all goods classified within headings 84.51 or 84.52 or 84.54 of the Customs Tariff), photocopying and thermocopying apparatus classified within heading 90.10 of the Customs Tariff, and parts and accessories for such machines and apparatus.
4. Fermented beverages, whether flavoured or not, containing more than 14 percent volume of alcohol, classified within heading 22.07 of the Customs Tariff, fortified by the addition of spirits or any substance containing spirit.
5. Sensitised unexposed photographic film, photographic plates, or similar photographic material, whether or not in combination with other materials (but excluding sensitised surfaces specially suited for use in X-ray photography).
6. Cigars, cheroots, cigarillos, cigarettes, snuff, cigarette and pipe tobacco, and other manufactured tobacco classified within heading 24.02 of the Customs Tariff, but excluding tobacco extracts and essences.
7. Cigarette papers.
8. Filter tips or tipping for cigarettes.

## PART C

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 33 PERCENT OF THEIR SALE VALUE

1. Motorcars having piston engines with a total piston displacement exceeding 1350 cubic centimetres.

## PART D

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

1. Motor vehicles other than those to which Part C or Part E or Part F of this Schedule applies.
2. Apparatus and equipment of a kind used in photographic or cinematographic laboratories; film measuring apparatus and footage counters; shearing and cutting machines (including guillotines) peculiar to use in photography.
3. Watches and parts of watches.

SCHEDULE—*continued*

4. Cinematograph and other image projectors, and parts and accessories therefor.
5. Firearms, ammunition, explosives, and fireworks.
6. Thermometers, barometers, and hygrometers, other than those designed for industrial, scientific, or clinical use.
7. Microphones and stands therefor, loudspeakers, audio-frequency electric amplifiers, being all goods classified within heading 85.14 of the Customs Tariff and parts and accessories for such apparatus.
8. Radio broadcast and television broadcast reception apparatus classified within heading 85.15 of the Customs Tariff and parts and accessories for such apparatus.
9. Gramophones, dictating machines, and other sound recorders and reproducers, including record players and tape decks, with or without sound heads, television image and sound recorders and reproducers, magnetic, being all goods classified within heading 92.11 of the Customs Tariff and parts and accessories for such apparatus.
10. Air conditioning units of a kind classified within headings 84.12 or 84.59 of the Customs Tariff and that incorporate a refrigerating unit.

## PART E

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

1. All other goods, being goods not subject to any other rate of sales tax.
2. Motor cycles, being all goods classified within heading 87.09 of the Customs Tariff.
3. Trailers, other than those specified under the provisions of Part F of this Schedule.

## PART F

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 10 PERCENT OF THEIR SALE VALUE

1. Aircraft.
2. Such other goods (not being goods specified in Parts A to E and G to R of this Schedule), as may from time to time be determined by the Minister and subject to such conditions as the Minister may prescribe.
3. Combs and hair slides.
4. Statuettes, vases, and ornaments.
5. Motor vehicles having a manufacturer's rated gross vehicle weight exceeding 3.5 tonnes.
6. Automatic data processing machines and units thereof, magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, being all goods classified within heading 84.53 of the Customs Tariff.
7. Caravans, being of the motor vehicle trailer type, fitted with accommodation for permanent or temporary human occupation.
8. Ships and other vessels, including parts or trailers for ships and other vessels.

SCHEDULE—*continued*

## PART G

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF \$2.16 PER LITRE

1. Wines, vermouths, and other fermented beverages classified within headings 22.05 or 22.06 of the Customs Tariff, fortified by the addition of spirits or any substance containing spirit.

## PART H

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF \$1.32 PER LITRE

1. Wines, vermouths, and other fermented beverages classified within headings 22.05 or 22.06 of the Customs Tariff, other than those specified in Part G of this Schedule.

## PART I

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF \$2.40 PER LITRE

1. Bitters; and spirits containing not more than 23 percent volume of alcohol, classified within items 22.09.011 or 22.09.052 of the Customs Tariff.

## PART J

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF \$5.01 PER LITRE

1. Gin, geneva, schnapps, and vodka.

## PART K

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF \$7.47 PER LITRE

1. All spirituous beverages classified within heading 22.09 of the Customs Tariff (other than gin, geneva, schnapps, vodka, bitters, and spirits containing not more than 23 percent volume of alcohol classified within items 22.09.011 or 22.09.052 of the Customs Tariff).

## PART L

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 7.2 CENTS PER LITRE

1. Diesel oil being a distillate fuel classified within heading 27.10 of the Customs Tariff, not including marine diesel oil falling within Part M of this Schedule or oils to which Part N or Part P of this Schedule applies.

## PART M

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 5.8 CENTS PER LITRE

1. Marine diesel oil, being a distillate fuel classified within heading 27.10 of the Customs Tariff, not including diesel oil falling within Part L of this Schedule or oils to which Part N or Part P of this Schedule applies.

SCHEDULE—*continued*

## PART N

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 8.0 CENTS PER LITRE

1. Kerosene classified within items 27.10.041 or 27.10.049 of the Customs Tariff, not including kerosene to which Part O of this Schedule applies.
2. Oil classified within heading 27.10 of the Customs Tariff being a blend of diesel oil and kerosene put up for sale or use as a home heating oil.

## PART O

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 7.2 CENTS PER LITRE

1. Jet fuel, both kerosene and spirit type classified within items 27.10.041 or 27.10.049 of the Customs Tariff.

## PART P

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 5.0 CENTS PER LITRE

1. Petroleum oils and preparations (being all goods classified within heading 27.10 of the Customs Tariff), not including lubricating preparations or hydraulic oils or oils to which Part L or Part M or Part N or Part O of this Schedule applies.

## PART Q

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF \$2.59 PER GIGAJOULE

1. Natural gas.

## PART R

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF 6.86 CENTS PER LITRE

1. Liquefied petroleum gas.

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 their general effect.*

This order comes into force on 13 December 1984.

It reduces the rates of sales tax on all motor cars having piston engines with a total piston displacement exceeding 1350 cubic centimetres to 33 percent. The rate of sales tax on motor cars with a total piston displacement of 1350 cubic centimetres or less remains at 30 percent.

It also standardises the rate of sales tax on all motor cycles to 20 percent. At present the rates are 40 percent, 30 percent, or 20 percent, depending on the total piston displacement.

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Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 13 December 1984.

This order is administered in the Customs Department.