

# THE SALES TAX RATES MODIFICATION ORDER 1984, AMENDMENT NO. 2

## DAVID BEATTIE, Governor-General

### ORDER IN COUNCIL

At the Government Buildings at Wellington this 10th day of June 1985

### Present:

THE RIGHT HON. DAVID LANGE PRESIDING 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.

#### **ORDER**

- 1. Title and commencement—(1) This order may be cited as the Sales Tax Rates Modification Order 1984, Amendment No. 2, and shall be read together with and deemed part of the Sales Tax Rates Modification Order 1984\* (hereinafter referred to as the principal order).
  - (2) This order shall come into force on the 14th day of June 1985.
- 2. Schedule—(1) The principal order is hereby amended by revoking item 3 of Part B, and substituting the following item:
  - "3. Office machines, being all goods classified within headings 84.51 or 84.52 or 84.54 of the Customs Tariff (but not including cash

registers incorporating a calculating device, being goods classified within heading 84.52 of the Customs Tariff, and parts and accessories thereof), photocopying and thermocopying apparatus classified within heading 90.10 of the Customs Tariff, and parts and accessories for such machines and apparatus."

(2) The principal order is hereby further amended by adding to Part F

the following item:

"9. Cash registers incorporating a calculating device, being goods classified within heading 84.52 of the Customs Tariff."

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 amends the Sales Tax Rates Modification Order 1984 to reduce the rate of sales tax on cash registers incorporating a calculating device, being goods classified within heading 84.52 of the Customs Tariff, from 40 percent to 10 percent.

Issued under the authority of the Regulations Act 1936. Date of notification in *Gazette:* 13 June 1985. This order is administered in the Customs Department.