



**THE SALES TAX RATES MODIFICATION ORDER 1984,
AMENDMENT NO. 3**

DAVID BEATTIE, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington this 1st day of July 1985

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.

ORDER

1. Title and commencement—(1) This order may be cited as the Sales Tax Rates Modification Order 1984, Amendment No. 3, 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 day after the date of its notification in the *Gazette*.

2. Schedule—Item 9 of Part D of the First Schedule to the principal order is hereby amended by adding the words “, with the exception of gramophone records and other sound recordings and covers or containers therefor, and prepared tapes, wires, strips, and like articles of a kind used for sound recording”.

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 make it clear that sales tax on records, recorded tapes, and blank magnetic tapes used for sound recording are liable to sales tax at 20 percent and not 30 percent.

Issued under the authority of the Regulations Act 1936.
Date of notification in *Gazette*: 4 July 1985.
This order is administered in the Customs Department.