



**THE SALES TAX RATES MODIFICATION ORDER (NO. 2)
1979**

KEITH HOLYOAKE, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington this 14th day of May 1979

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 (No. 2) 1979.

(2) This order shall come into force on the 17th day of May 1979.

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

3. Part of the First Schedule suspended—Items 1 and 2 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) are hereby suspended.

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

5. Revocation—The Sales Tax Rates Modification Order 1979* is hereby revoked.

SCHEDULE

SALES TAX IMPOSED

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 displacement exceeding 250 cubic centimetres.

2. Cuff-links, studs, tie slides, tie tacks, and similar accessories.

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 F

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

3. Combs and hair slides.

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.

4. Trailers, other than those determined under the provisions of Part F of this Schedule, for motor vehicles.

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.

The effect of this order is to reduce the rate of sales tax on trailers of 3.5 tonnes or less manufacturer's rated gross vehicle weight to 20 percent and on combs and hair slides to 10 percent.

Issued under the authority of the Regulations Act 1936.
Date of notification in *Gazette*: 16 May 1979.
This order is administered in the Customs Department.