



THE SALES TAX RATES MODIFICATION ORDER (NO. 2) 1983

DAVID BEATTIE, Governor-General

ORDER IN COUNCIL

At the Government Buildings at Wellington this 18th day
of October 1983

Present:

THE RIGHT HON. R. D. MULDOON 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 (No. 2) 1983.

(2) This order shall come into force on the day after the date of its notification in the *Gazette*.

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 First Schedule suspended—Item 6 of Part C of 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.

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

6. Office machines (being all goods classified under heading 84.51 or 84.52 or 84.54 of the Customs Tariff), photocopying and thermocopying apparatus classified under heading 90.10 of the Customs Tariff, and parts and accessories for such machines and apparatus.

14. 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 under heading 84.53 of the Customs Tariff, other than such goods to which item 6 of Part G of this Schedule applies.

PART G

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

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 under heading 84.53 of the Customs Tariff, as may be approved by the Minister, and under such conditions as he may determine, on individual application to the Collector.

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 comes into force on the day after the date of its notification in the *Gazette*, and reduces the rate of sales tax on certain data processing equipment of Tariff heading 84.53 from 40 percent to 10 percent.

Issued under the authority of the Regulations Act 1936.
Date of notification in *Gazette*: 20 October 1983.
This order is administered in the Customs Department.