



SUPPLEMENT
TO THE
NEW ZEALAND GAZETTE
OF
THURSDAY, MARCH 23, 1933.

Published by Authority.

WELLINGTON, TUESDAY, MARCH 28, 1933.

Sales Tax Regulations.

BLEDISLOE, Governor-General.

ORDER IN COUNCIL.

At the Government Buildings, at Wellington, this 28th day of March, 1933.

Present :

THE RIGHT HON. J. G. COATES, PRESIDING IN COUNCIL.

IN pursuance and exercise of the powers conferred on him by the Sales Tax Act, 1932-33 (hereinafter referred to as the said Act or as the Sales Tax Act), and the Customs Act, 1913 (hereinafter referred to as the Customs Act), His Excellency the Governor-General of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby make the following regulations for the purposes of the said Act, and doth hereby declare that the said regulations shall come into force on the date of their publication in the *Gazette*.

REGULATIONS.

1. These regulations may be cited as the Sales Tax Regulations, 1933.

INTERPRETATION.

2. (1) In these regulations, unless the context otherwise requires, the term "month" means calendar month, and includes any accounting period in respect of which a return may be made pursuant to clause 19 hereof.

- (2) If any dispute arises as to whether any person is engaged in business within the meaning of these regulations it shall be determined by the Collector, and his decision shall be final.

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