

Appointing Districts and Places for Payment of Sales Tax under the Sales Tax Act, 1932-33.

I, Joseph Gordon Coates, Minister of Customs, do hereby appoint the districts mentioned in Column No. 1 of the Schedule hereto as districts for the purpose of collecting sales tax as imposed by the said Act; and I hereby direct that each such district shall respectively comprise the counties the names of which are set opposite to the name of such district in Column No. 2 of the said Schedule, and all boroughs and town districts which are within the outer boundaries of those counties or which are bounded by those counties or are between those counties or any part thereof and the sea:

And I do hereby further appoint that the place mentioned in Column No. 3 of the said Schedule opposite the name of any such district shall be the place in the said district at which sales tax shall be paid:

Provided that with respect to goods liable to sales tax under paragraph (c) of subsection (1) of section 11 of the said Act the following special provisions shall apply:—

- (1) Where the goods are entered for home consumption under the Customs Act, 1913, at the ports of Kaipara, Tauranga, or Hokitika, sales tax shall be payable at the Customhouse at the port of entry.
- (2) Where the goods are imported by post and entered for home consumption under the Customs Act, 1913, at any post-office, sales tax shall be payable at the post-office at which the goods are so entered or are deemed to be so entered.

SCHEDULE.

DISTRICTS APPOINTED UNDER SECTION 4 OF THE SALES TAX ACT, 1932-33.

<i>Column No. 1.</i> Name of District.	<i>Column No. 2.</i> Names of Counties.	<i>Column No. 3.</i> Place in the Districts at which Sales Tax shall be paid.
Auckland ..	Mangonui, Whangaroa, Hokianga, Bay of Islands, Hobson, Whangarei, Otamatea, Rodney, Waitemata, Eden, Manukau, Franklin, Raglan, Waikato, Waipa, Matamata, Rotorua, Taupo, Coromandel, Thames, Hauraki Plains, Piako, Ohinemuri, Tauranga, Whakatane, Opotiki, Matakaoa, Great Barrier, Otorohanga, Kawhia, Waitomo, Taumarunui, Kaiteke	Customhouse, Auckland.
Gisborne ..	Waipapu, Waikohu, Cook, Uawa	Customhouse, Gisborne.
Napier ..	Wairoa, Hawke's Bay, Waipawa, Dannevirke, Waipukurau, Woodville, Patangata, Weber	Customhouse, Napier.
Wellington ..	Manawatu, Kairanga, Horowhenua, Pahiatua, Akitio, Eketahuna, Masterton, Castlepoint, Mauriceville, Wairarapa South, Featherston, Hutt, Makara, Oroua	Customhouse, Wellington.
Wanganui ..	Waitotara, Waimarino, Wanganui, Rangitikei, Kiwitea, Pohangina	Customhouse, Wanganui.
New Plymouth ..	Clifton, Taranaki, Egmont, Inglewood, Stratford, Eltham, Whangamomona, Waimate West, Ohura	Customhouse, New Plymouth.
Blenheim ..	Sounds, Marlborough, Awatere, Kaikoura ..	Customhouse, Blenheim.
Nelson ..	Collingwood, Takaka, Waimea	Customhouse, Nelson.
Westport ..	Buller, Murchison	Customhouse, Westport.
Greymouth ..	Inangahua, Grey, Westland	Customhouse, Greymouth.
Christchurch ..	Amuri, Cheviot, Waipara, Tawera, Ashley, Kowai, Rangiora, Oxford, Eyre, Selwyn, Malvern, Paparua, Springs, Ellesmere, Ashburton, Akaroa, Heathcote, Waimairi, Mount Herbert, Wairewa, Halswell, Chatham Islands	Customhouse, Christchurch.
Timaru ..	Geraldine, Levels, Waimate, Mackenzie ..	Customhouse, Timaru.
Oamaru ..	Waitaki	Customhouse, Oamaru.
Dunedin ..	Vincent, Maniototo, Waihemo, Waikouaiti, Taieri, Peninsula, Tuapeka, Bruce, Clutha	Customhouse, Dunedin.
Invercargill ..	Lake, Fiord, Wallace, Southland, Stewart Island	Customhouse, Invercargill.
Patea ..	Hawera, Patea	Customhouse, Patea.

Given under my hand at Wellington, this 27th day of March, 1933.

J. G. COATES, Minister of Customs.