

1971/45



THE PAYROLL TAX (EXPORT INCENTIVE) ORDER 1971

ARTHUR PORRITT, Governor-General

ORDER IN COUNCIL

At the Government Buildings at Wellington this 22nd day of February 1971

Present:

THE RIGHT HON. SIR KEITH HOLYOAKE, G.C.M.G., C.H., PRESIDING IN COUNCIL

PURSUANT to the Payroll Tax Act 1970, 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 application—(1) This order may be cited as the Payroll Tax (Export Incentive) Order 1971.

(2) This order shall apply with respect to payroll tax on wages paid or payable in the year that commenced on the 1st day of April 1970 and in every subsequent year.

2. Export goods—The classes of goods named in the Schedule to this order are hereby declared to be excluded from the operation of paragraph (h) of the definition of the term “export goods” in section 8 (1) of the Payroll Tax Act 1970.

SCHEDULE

EXPORT GOODS

Foetal calf serum.

Guinea fowls and the carcasses of any such birds.

Lambs' caeca denatured and processed to a dry state.

Pheasants and the carcasses of any such birds.

P. J. BROOKS,
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 that the classes of goods named in the Schedule will come within the definition of "export goods" in section 8 of the Payroll Tax Act 1970, and the rebate provisions of Part II of that Act will apply to such goods.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 25 February 1971.

This order is administered in the Inland Revenue Department.