

1973/92



**THE PAYROLL TAX (EXPORT INCENTIVE) ORDER 1971,  
AMENDMENT NO. 1**

—  
DENIS BLUNDELL, Governor-General  
ORDER IN COUNCIL

At the Government Buildings at Wellington this 2nd day of April 1973

Present:

THE HON. M. RATA PRESIDING IN COUNCIL

PURSUANT to the Payroll Tax Act 1971, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

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ORDER

**1. Title**—This order may be cited as the Payroll Tax (Export Incentive) Order 1971, Amendment No. 1, and shall be read together with and deemed part of the Payroll Tax (Export Incentive) Order 1971\* (hereinafter referred to as the principal order).

**2. Application**—Clause 1 of the principal order is hereby amended by omitting from subclause (2) the words “the 1st day of April 1970”, and substituting the words “the 1st day of April 1972”.

**3. Interpretation**—(1) The principal order is hereby further amended by inserting, after clause 1, the following clause:

“1A. (1) Expressions defined in the Payroll Tax Act 1970 have the meanings so defined.

“(2) The Acts Interpretation Act 1924 shall apply with respect to this order as if this order were an Act of the General Assembly.”

**4. Export goods**—The Schedule to the principal order is hereby amended by inserting, before the item “Foetal calf serum”, the following items:

“Cholic acid.

“Products and by-products of cholic acid.”

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 as follows:

- (a) The application of the principal order (as amended by this order) will henceforth apply to the year that commenced on 1 April 1972 and every subsequent year.
- (b) Cholic acid and products of cholic acid are added to the list of "export goods" and the rebate provisions of Part II of the Payroll Tax Act 1970 will apply to such goods.

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Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 5 April 1973.

This order is administered in the Inland Revenue Department.