

1966/92



THE SALES TAX REGULATIONS 1933, AMENDMENT NO. 8

BERNARD FERGUSSON, Governor-General

ORDER IN COUNCIL

At the Government Buildings at Wellington this 8th day of June 1966

Present:

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

PURSUANT to the Sales Tax Act 1932-33, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following regulations.

REGULATIONS

1. (1) These regulations may be cited as the Sales Tax Regulations 1933, Amendment No. 8, and shall be read together with and deemed part of the Sales Tax Regulations 1933* (hereinafter referred to as the principal regulations).

(2) These regulations shall come into force on the day after the date of their notification in the *Gazette*.

2. **Entries in respect of imported goods**—The principal regulations are hereby amended by revoking regulation 22, and substituting the following regulation:

“22. (1) Where, in respect of any goods that are subject to sales tax on entry for home consumption, any person makes entry under the Customs Act for any of the purposes set out in subclause (2) of this regulation, he shall state, on the form in which the entry is made, the sale value of the goods.

“(2) This regulation applies to entries made for any of the following purposes, namely:

- “(a) For home consumption:
- “(b) For warehousing:
- “(c) For repacking in a warehouse:
- “(d) For removal coastwise from a warehouse:
- “(e) For removal from warehouse to warehouse.”

**Gazette*, 1933, Vol. I, p. 519
 Amendment No. 1: *Gazette*, 1934, Vol. I, p. 429
 Amendment No. 2: S.R. 1942/177
 Amendment No. 3: S.R. 1947/168
 Amendment No. 4: S.R. 1950/211
 Amendment No. 5: S.R. 1951/80
 Amendment No. 6: S.R. 1955/149
 Amendment No. 7: S.R. 1962/73

3. Security for sales tax on goods temporarily imported—The principal regulations are hereby further amended by revoking regulation 24, and substituting the following regulation:

“24. In respect of sales tax payable on any goods imported to be used temporarily in New Zealand, the Collector may accept security in the like cases, in like form, and subject to the like conditions, as if sales tax were duty under the Customs Act.”

4. Forms revoked—The Schedule to the principal regulations is hereby amended by revoking forms 6, 7, 8, 9, 10, 11, 12, and 13.

T. J. SHERRARD,
Clerk of the Executive Council.

EXPLANATORY NOTE

This note is not part of the regulations, but is intended to indicate their general effect.

These regulations amend the Sales Tax Regulations 1933.

The effect of regulations 2 and 4 is to eliminate the separate forms of entry for sales tax purposes in respect of imported goods. The new regulation merely requires that the sale value of the goods be shown on the Customs entry.

The effect of regulation 3 is to apply, in the case of taxable goods imported temporarily, the amended procedure now in force under the Customs Act in relation to the acceptance of security for the payment of duty.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 9 June 1966.

These regulations are administered in the Customs Department.