



## THE SALES TAX DETERMINATION NOTICE 1979

PURSUANT to item 2 of Part F of the First Schedule to the Sales Tax Act 1974, the Minister of Customs hereby gives the following notice.

### NOTICE

**1. Title and commencement**—(1) This notice may be cited as the Sales Tax Determination Notice 1979.

(2) This notice shall come into force on the 17th day of May 1979.

**2. Interpretation**—In this notice the expression “Customs Tariff” has the same meaning as in the Customs Act 1966.

**3. Determination of rate of sales tax**—(1) All goods specified in the Schedule hereto, not being goods exempt from sales tax, are hereby determined to be subject to sales tax at the rate of 10 percent of their sale value.

(2) No item in this determination shall apply to motor vehicle engines or to parts and accessories suited for use on motor vehicles, caravans, boats, or trailers having a manufacturer’s rated gross vehicle weight not exceeding 3.5 tonnes.

**4. Revocations**—The following determinations are hereby revoked:

- (a) Sales Tax Act 1974—Determination No. 1\*;
- (b) Sales Tax Act 1974—Determination No. 2†;
- (c) Determinations under Item 2 of Part F of the First Schedule to the Sales Tax Act 1974, Determination No. 3‡;
- (d) Amendments to Determinations under Item 2 of Part F of the First Schedule to the Sales Tax Act 1974‡.

\*Gazette, 30 July 1976, Vol. II, p. 1799.

†Gazette, 7 October 1976, Vol. III, p. 2289.

‡Gazette, 21 July 1977, Vol. II, p. 2007.

### SCHEDULE

1. All goods classified in Chapter 84 of the Customs Tariff, other than—

- (a) Those goods specified in Parts A to E of the First Schedule to the Sales Tax Act 1974; and
- (b) Automatic vending machines classified in heading 84.58 of the Customs Tariff; and

SCHEDULE—*continued*

- (c) Clothes driers, airers, hydro-extractors, and accessories, domestic type only.
2. Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment, electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting, being all goods classified in heading 85.11 of the Customs Tariff.
3. Instantaneous or storage water heaters and immersion heaters, space heating apparatus classified in heading 85.12 of the Customs Tariff.
4. Boilers and radiators for central heating, not electrically heated, and parts thereof, of iron or steel, air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel, being all goods classified in heading 73.37 of the Customs Tariff.
5. Trailers for motor vehicles, having a manufacturer's rated gross vehicle weight exceeding 3.5 tonnes.
6. Trailing unit portions of articulated motor vehicles.
7. Lawn and grass mowers, power-driven and other.
8. Machinery and mechanical appliances being goods of heading 85.06 of the Customs Tariff.
9. Tools, implements, cutlery, spoons, and forks of base metal, being all goods of Chapter 82 of the Customs tariff, including similar articles of other materials classified elsewhere.
10. Tools for working in the hand, with self-contained electric motors, being all goods classified in heading 85.05 of the Customs Tariff, including all parts and accessories therefor.
11. Household utensils, articles and appliances of a kind commonly used for domestic purposes, but not including the following:
- (a) Goods specified in Parts A to E and G of the First Schedule to the Sales Tax Act 1974:
    - (b) Clocks:
    - (c) Thermos flasks and other insulated food and drink containers:
    - (d) Clothes driers, airers, hydro-extractors, and accessories:
    - (e) Baskets and similar carrying bags:
    - (f) Air fresheners:
12. Wheelbarrows, shopping and laundry trundlers.
13. Electrical hairdressing appliances, electric smoothing irons, electro-thermic machines and appliances for domestic use and electric heating resistors classified in heading 85.12 of the Customs Tariff.
14. Identifiable parts of the goods determined under Part F of the First Schedule to the Sales Tax Act 1974.

Dated at Wellington this 14th day of May 1979.

H. C. TEMPLETON,  
Minister of Customs.

## EXPLANATORY NOTE

*This note is not part of the notice, but is intended to indicate its general effect.*

This notice consolidates and amends previous determinations under item 2 of Part F of the First Schedule to the Sales Tax Act 1974 under which the goods so determined are liable to sales tax at the rate of 10 percent of their sale value.

Items 1 to 6 and 14 in the Schedule to the notice are unchanged and items 7 to 13 are new.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 16 May 1979.

This notice is administered in the Customs Department.