



## THE SALES TAX DETERMINATION NOTICE (NO. 2) 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 (No. 2) 1979.

(2) This notice shall come into force on the 3rd day of September 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. Revocation**—The Sales Tax Determination Notice 1979\* is hereby revoked.

### 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
- (c) Clothes driers, airers, hydro-extractors, and accessories, domestic type only.

2. 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.

SCHEDULE—*continued*

3. Book-ends, not being ornamental ware.
4. Brushes (except tooth and dental plate brushes), brooms and mops of any material.
5. Candlesticks, candelabra and similar articles of any material.
6. 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.
7. 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, G, H, I, J, K, and L of the First Schedule to the Sales Tax Act 1974:
  - (b) Air Fresheners:
  - (c) Clocks:
  - (d) Clothes driers, airers, hydro-extractors, and accessories:
  - (e) Stationery:
  - (f) Travel goods, shopping bags, handbags, satchels, wallets, purses, and the like.
8. 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.
9. Instantaneous or storage water heaters and immersion heaters, space heating apparatus classified in heading 85.12 of the Customs Tariff.
10. Lawn and grass mowers, power-driven and other.
11. Machinery and mechanical appliances being goods of headings 85.06 and 85.07 of the Customs Tariff.
12. Picnic hampers and baskets, viz: laundry, bread, fruit, wine, and similar articles of any material, with or without handles but excluding shopping baskets and the like.
13. Rubbish and waste-paper containers, domestic and office types.
14. Sand paper, emery paper, millstones, grindstones, hand polishing stones, being all goods classified in headings 68.04, 68.05 and 68.06 of the Customs Tariff, including similar articles of other materials classified elsewhere.
15. Spirit levels, set squares, and similar tradesmen's tools.
16. Thermostats.
17. Tool boxes and tool bags of any material with or without handles, butchers' pouches, tool holders, being belts with pouches for tools, etc.
18. 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.
19. 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.

SCHEDULE—*continued*

20. Trailers for motor vehicles, having a manufacturers' rated gross vehicle weight exceeding 3.5 tonnes.

21. Trailing unit portions of articulated motor vehicles.

22. Wheelbarrows, shopping and laundry trundlers.

23. Identifiable parts of the goods determined under Part F of the First Schedule to the Sales Tax Act 1974.

Dated at Wellington this 29th day of August 1979.

H. C. TEMPLETON,  
Minister of Customs.

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**EXPLANATORY NOTE**

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

This notice consolidates and amends the Sales Tax Determination Notice 1979 under which the goods so determined are liable to sales tax at the rate of 10 percent of their sale value. Items 3, 4, 5, 12, 13, 14, 15, 16, and 17 are new: items 7 and 11 have been amended whilst items 1, 2, 6, 8, 9, 10, 18 to 23 remain unchanged being renumbered only.

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Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 30 August 1979.

This notice is administered in the Customs Department.