

1955/82

THE SALES TAX EXEMPTION ORDER 1955

C. W. M. NORRIE, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington this 8th day of June 1955

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL 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 order.

ORDER

1. (1) This order may be cited as the Sales Tax Exemption Order 1955.

(2) This order shall come into force on the day after the date of its notification in the *Gazette*.

2. (1) The exemption from sales tax of goods of the classes or kinds specified in the enactments and orders set out in the First Schedule hereto is hereby revoked.

(2) The orders set out in Part II of the First Schedule hereto are hereby revoked.

3. Goods of the classes or kinds specified in the Second Schedule hereto are hereby exempted from sales tax.

SCHEDULES

FIRST SCHEDULE

ENACTMENTS SUPERSEDED AND ORDERS REVOKED

Part I—Enactments Superseded

1946, No. 21—

The Customs Acts Amendment Act 1946: Schedule.

1947, No. 29—

The Customs Acts Amendment Act 1947: Sixth Schedule.

1950, No. 93—

The Finance Act 1950: First Schedule.

1953, No. 57—

The Customs Acts Amendment Act 1953: Schedule.

1954, No. 90—

The Finance Act 1954: Second Schedule.

FIRST SCHEDULE—*continued**Part II—Orders Revoked*

- Order in Council dated 20 November 1934.*
 Order in Council dated 20 August 1935†.
 The Sales Tax Exemption Order 1948 (S.R. 1948/161).
 The Sales Tax Exemption Order 1948, No. 2 (S.R. 1948/172).
 The Sales Tax Exemption Order 1950 (S.R. 1950/22).
 The Sales Tax Exemption Order 1952 (S.R. 1952/228).
 The Sales Tax Exemption Order 1954 (S.R. 1954/49).

SECOND SCHEDULE

EXEMPTIONS FROM SALES TAX

- Abrasive powders and compounds.
 Acetic anhydride.
 Acetylsalicylic acid (aspirin) including any preparation of which acetylsalicylic acid is the principal active ingredient.
 Acids, viz.: acetic, arsenic, boracic, carbolic, citric, hydrochloric, sulphuric, and tartaric.
 Adhesives, all kinds.
 Agricultural implements, machinery, and appliances, as may be approved by the Minister.
 Alumina, sulphate of.
 Ambulances.
 Ammonia, liquid.
 Ammunition.
 Animal products, viz.: bones, hoofs, horns, hides, skins, pelts and offals.
 Animals, live.
 Antiseptics, being liquid compounds which comply with the provisions of the Food and Drug Regulations 1946 relating to the labelling and sale of antiseptics.
 Apparel, all kinds; footwear, all kinds; hats and other headwear.
 Arsenates and arsenites, inorganic; oxides of arsenic; aceto-arsenites.
 Baking powder and baking soda.
 Bale hooks and other hand tools for handling goods.
 Barytes and whiting.
 Basins, bowls, dishes, trays, and similar vessels of metal, not being plated with precious metal, peculiar to use in hospitals.
 Basketware, wicker and cane, and canes, rattans, and similar flexible materials for the manufacture of basketware.
 Bells for use in churches only.
 Belts and belting for driving machines, including conveyor belts and belting, also lacing of leather or other material for such belting.
 Blood plasma, synthetic.
 Blue for laundry use.
 Bolts other than those exempted under Tariff item 310.
 Bottles, infants' feeding, and attachments therefor.
 Box strapping, metal, suitable for binding cases, crates, bales, and similar articles; also seals and studs for use therewith.
 Brake or transmission linings in the piece.

* *Gazette*, 22 November 1934, Vol. III, p. 3722.† *Gazette*, 22 August 1935, Vol. II, p. 2275.

SECOND SCHEDULE—*continued*

- Bristles for use in making brushware.
Brushware, all kinds, including brooms and mops.
Buckets and billies.
Builders' and cabinetmakers' hardware, viz.: fittings for doors and windows; door bells; hinges; bolts, catches, locks, and keys for locks; handles, pulls, slides, and other articles specially suited for use in the manufacture of cabinetware and furniture; plugs, clips, and similar articles specially suited for builders' use in affixing articles to concrete or plaster; hat, wardrobe, and cup hooks; shelf brackets.
Buttons.
Calcium chloride.
Candles, including night lights and tapers.
Caramel.
Caravans, trailer type, permanently fitted with living accommodation.
Carboxy ethyl cellulose and carboxy methyl cellulose.
Cardboard, corrugated; paper, corrugated.
Carpet sweeping machines and floor polishing machines.
Cartridges, cold starter, for engines.
Casein.
Casings, sausage.
Catgut, natural or artificial.
Caustic soda.
Celluloid, and similar materials, plain, in sheets or rolls, unprinted.
Cement, building.
Chain, metal, not being of precious metal or coated with precious metal, also hooks, rings, and shackles therefor.
Chalk, tailors'.
Chalks, school.
Chemicals, drugs, and similar preparations, approved by the Minister, for use in hospitals under the control of Hospital Boards or in private hospitals as defined in section 125 of the Hospitals Act 1926, or in public institutions under the Mental Health Act 1911, and such other institutions as may be approved by the Minister, when such preparations are purchased exclusively for use in such hospitals and are not for resale.
Chemicals, drugs, and other preparations, approved by the Minister, sold by a licensed wholesaler to the order of any person—
(a) Registered as a veterinary surgeon under the Veterinary Surgeons Act 1926, or
(b) Entitled to use in connection with his business the designation of veterinary practitioner in accordance with the Veterinary Surgeons Act 1926,
on declaration by such person that they will be used only under his direction in the preparation or compounding of *bona fide* veterinary medicines which will be sold exclusively by retail.
Chimneys, chimney pots, hearths, kerbs, fireplace surrounds, and other fittings suited for permanent installation in buildings.
Circulars, typewritten or duplicated, whether perforated or not.
Cleansing preparations, not being toilet preparations; tooth and denture cleansers; shaving soaps and shaving creams; soap, cleansing, all kinds, excluding hair shampoos.

SECOND SCHEDULE—*continued*

- Clothes driers, clothes lines, and clothes pegs.
Coal, including briquettes, carbonettes, and similar articles made from coal; charcoal; coke; firewood.
Coffins; coffin furniture and trimmings; crematorium urns.
Coin, metal.
Colours or dyes, natural or artificial, for colouring foodstuffs.
Concrete poles and butts.
Condy's crystals.
Containers of any material suited for storing foods.
Containers which contain taxable goods and for the value of which credit is allowed when they are returned to the seller.
Containers, being ordinary trade containers for packing goods, empty or containing non-taxable goods.
Copper, inorganic salts of.
Coppers, washing, household, and parts thereof.
Cordage, rope, and twine, all kinds.
Corkboard.
Cutlery, all kinds, including forks and spoons.
Cyanides, inorganic.
Dairying machinery and appliances as may be approved by the Minister.
Dees, split.
Drawing pins.
Dust bins and incinerators.
Dyes, manufactured, not including hair dyes.
Earth, sand, gravel, rock, and similar materials.
Educational apparatus and materials as may be approved by the Minister.
Egg preservatives.
Eggs, including egg white and egg yolk, fresh or processed.
Electrical goods, viz.:
 Aerial and earth plates.
 Base blocks and flanges for ceiling roses and switches.
 Batteries, dry cell, for bells, bicycle lamps, hand lanterns, hearing aids, and torches.
 Batteries peculiar to use in miners' safety lamps.
 Carbon in block, sheet, or rod.
 Circuit breakers not exceeding 60 amperes.
 Conduit and fittings therefor.
 Connectors, wire and cable, including ceiling roses, and parts thereof.
 Earthing clamps.
 Electric lamp bulbs and tubes, viz.:
 Incandescent filament type, not exceeding 200 watts.
 Gaseous discharge type, not exceeding 100 watts, suitable for purposes of illumination in buildings.
 Electric lampholders and adaptors for use therewith.
 Electric lamps, and fittings therefor, suitable for purposes of illumination in buildings.
 Electric motors, also starters, controllers and slide rails therefor, and starting condensers for single phase motors.
 Electrodes, carbon and welding.
 Fuses not exceeding 60 amperes.
 Generators, electric.

SECOND SCHEDULE—*continued*Electrical goods, viz.—*continued*

- Grommets and bushings of rubber or other insulating material, suitable for leading insulated wires through sheet metal.
- Immersion heaters.
- Insulating tape.
- Plugs, appliance, even if in combination with flex and wall-plug.
- Poles or towers specially suited for use in electrical transmission lines.
- Switchboard and fuseboard panels.
- Switches not exceeding 60 amperes.
- Torches.
- Transformers, bell.
- Wall plugs and sockets therefor.
- Wires and cables, viz.:
 - Welding cable, insulated, of soft drawn aluminium wire.
 - Wire and cable of soft drawn copper, insulated but not armoured.
 - Wire and cable insulated with asbestos or other fire resisting material.
- Electric power and light.
- Engines other than those suited for motor vehicles and motor cycles.
- Essences, culinary or flavouring.
- Explosives, not including fireworks.
- Farm sleds and farm wagons, not being motor vehicles.
- Farm produce in its natural state when sold by a farmer, if of his own production.
- Fats, animal or vegetable, crude or refined.
- Felt, tarred, for the manufacture or repair of footwear.
- Fencing posts, droppers, and standards, and plates for use therewith; clips for attaching fencing wire to droppers.
- Filtering and purifying media essential to the manufacture of non-taxable goods, when purchased or imported for use only in a manufacturing warehouse licensed under section 108 of the Customs Act 1913.
- Firearms.
- Firefighting appliances, viz.: fire engines; chemical fire engines; chemical fire extinguishers, including chemicals for charging the same; fire hose, and couplings therefor, portable fire escapes, fire ladders, and fire reels; and such other articles peculiar to use by fire brigades or in fire extinguishing as may be approved by the Minister.
- Fire proofing compounds.
- Flock, kapok, and similar padding material.
- Floorcoverings.
- Florists' pegs.
- Flowers, cut, in their natural state, and leaves, grasses, and similar articles suitable for use therewith, also wreaths, bouquets, and similar goods made wholly or chiefly therefrom.
- Foods and foodstuffs, natural or processed (not being confectionery or beverages), including foods and foodstuffs for animals.
- Fowl grit.
- Franking machines, postal.
- Furnaces.

SECOND SCHEDULE—*continued*

- Furniture, upholstery, and bedding, of all kinds.
- Furskins.
- Gas, coal.
- Gas meters.
- Gates and metal fencing panels.
- Glass, all kinds, in sheet.
- Glazes, vitreous.
- Glucose, even if fortified.
- Glycerine.
- Golden syrup, invert and maple syrups, molasses, and treacle.
- Goods, *bona fide* second-hand, being goods which have already been used in New Zealand.
- Goods exported from New Zealand.
- Goods not liable to Customs duty (including goods liable to primage duty only) imported by persons not engaged in business.
- Goods, of such classes as may be approved by the Minister, with respect to which the Collector is satisfied that they are *bona fide* gifts sent from abroad to persons in New Zealand.
- Gums, resins, and shellac.
- Gypsum and plaster of paris.
- Hair clippers.
- Hair in its natural state.
- Handles for all articles which are themselves exempted from sales tax.
- Hangers and protective covers for apparel; trouser and tie presses; shoe trees.
- Hemp, tow, and similar vegetable fibres.
- Herbs, culinary, mixed or unmixed.
- Honey.
- Hops.
- Horseshoes; boots for animals.
- Hot water bags and hot water bottles, and covers therefor.
- Hypochlorites, inorganic.
- Ink, printing.
- Insect powders, sprays, baits and papers.
- Irons, laundry, all kinds.
- Joinery.
- Kitchen utensils, including hardware and hollowware for use in the kitchen and in the preparation and cooking of food.
- Ladders.
- Lamps, bicycle.
- Lawnmowers.
- Lead came.
- Leather.
- Leather dressings.
- Lenses for spectacles.
- Letter boxes.
- Lime, including quick lime, slaked lime, and limestone.
- Machines and mechanical appliances designed for use in the preparation of food.
- Machinery, machines, machine tools, and appliances, peculiar to use in manufacturing, industrial, and similar processes, as may be approved by the Minister.

SECOND SCHEDULE—*continued*

Malt and malt flour.

Malt extract, whether or not fortified with fish oils or vitamins.

Manicure instruments and sets.

Manures.

Material for making trade containers used exclusively for packing non-taxable goods, when purchased or imported for use only in a manufacturing warehouse licensed under section 108 of the Customs Act 1913.

Materials and preparations specially put up for use in renovating or repairing clothing.

Mats and racks suitable for use with sink draining boards.

Meals served in restaurants, hotels, and similar establishments.

Meat-curing preparations.

Medals to be presented by the New Zealand Jersey Cattle Breeders' Association or by similar associations or societies approved by the Minister.

Medals, valour or service, presented or to be presented to members of fire brigades and other similar bodies.

Medicinal preparations, viz.:

Inhalants, as may be approved by the Minister, specially put up for the relief of coughs and colds.

Medicinal preparations in liquid form, specially put up for internal use for the relief of coughs and colds.

Medicines or drugs for veterinary use only and being preparations and substances registered pursuant to the Stock Remedies Act 1934.

Medicines or drugs prepared or compounded under the conditions set out below and sold exclusively by retail, viz.:

(1) If prepared or compounded for individual cases by any person (a) registered under the Medical Practitioners Act 1950, or (b) registered as a veterinary surgeon under the Veterinary Surgeons Act 1926, or (c) entitled to use in connection with his business the designation of veterinary practitioner in accordance with the Veterinary Surgeons Act 1926; or

(2) If prepared or compounded by any person registered as a pharmaceutical chemist under the Pharmacy Act 1939, according to *bona fide* prescriptions issued from time to time for individual cases by any person (a) registered under the Medical Practitioners Act 1950, or (b) registered as a veterinary surgeon under the Veterinary Surgeons Act 1926, or (c) entitled to use in connection with his business the designation of veterinary practitioner under the Veterinary Surgeons Act 1926.

Metal, viz.:

Ingots, billets, blooms, pigs, bar, bolt, rod, channel, girder, sheet, plate, and hoop, unworked.

Galvanized sheet, flat or corrugated.

Sheets, perforated.

Foil.

Lathing, mesh, and ties.

SECOND SCHEDULE—*continued*Metal, viz.—*continued*

- Mercury.
- Metal shafting.
- Metal wool.
- Methylated spirit without pyridine.
- Milk and cream, fresh or processed.
- Mirrors.
- Musical instruments, including accessories and strings therefor.
- Nails, tacks, and staples.
- Napery.
- Nets and netting.
- Numbers and letters for identification of houses.
- Nuts, nut meats, nut meals and nut pastes; desiccated coconut.
- Oils, viz.:
 - Animal, crude or refined.
 - Castor, including dehydrated castor oil.
 - Citronella.
 - Cottonseed.
 - Kerosene.
 - Linseed.
 - Olive.
 - Paraffin, medicinal.
 - Peanut.
 - Sesame.
 - Soya bean.
 - Tung.
- Ores of metals of all kinds.
- Paints, colours, varnishes, lacquers, enamels, and wood preservatives; paint thinners, terebine, turpentine and turpentine substitutes; paint removers.
- Paper, viz.:
 - Building.
 - Newsprint.
 - Toilet, in sheets or rolls.
 - Wrapping, printed or unprinted.
- Patterns, paper.
- Perambulators and similar vehicles.
- Petroleum ether.
- Petroleum jelly.
- Pickles, sauces, chutneys, soy, and catsup.
- Pipe jointing compounds; hemp and similar packings; lead wool for pipe packing.
- Pipes, viz.:
 - Brass, internally tinned, whether plated or unplated externally, and fittings therefor.
 - Lead, and lead bends.
(Other than hose) not exceeding 2 inches in internal diameter, and fittings therefor.
 - Rainwater downpipes.
 - Soil and drain, not exceeding 6 inches in internal diameter, and fittings therefor.
 - Stainless steel, internally polished, and fittings therefor.

SECOND SCHEDULE—*continued*

- Plants, live.
Plastic monofilament.
Plastic sheeting, pliable.
Poisons, viz.: bird, rabbit, and rat.
Polishes; shoe polishing pads.
Pot mitts and similar articles.
Potassium chlorate; potassium nitrate.
Powders, toilet, specially prepared and put up for infants' use.
Printed advertising matter, viz., trade catalogues and price lists, programmes, handbills, and circulars, but not including posters, calendars and showcards.
Pumps, all kinds.
Putty and woodfillers.
Radio-active metallic elements and inorganic salts of the same.
Raffia.
Ranges, stoves, and heating radiators of all kinds; fire grates, fire backs, and hobs.
Razors, all kinds, razor blades, razor strops and other razor sharpeners, and shaving sets.
Refractory materials, including bricks, blocks, linings, clays and cements.
Rennet.
Roofing materials and accessories.
Rubber bands.
Saccharin, including substances of a like nature or use, and substances capable of conversion thereinto.
Sacramental vessels, and other articles as may be approved, for use for religious purposes in churches.
Saddletrees.
Salt, common.
Salts, Epsom and Glauber's.
Sanitaryware and fittings therefor, including baths, shower fittings, lavatory basins, wall and bowl basins, toilet pans and seats and covers therefor, chambers, bed and commode pans, urinals, septic tanks, sinks, sink tops and draining boards, splash backs for basins and sinks; wash tubs and fittings therefor.
Scale boards for use in packing cheese.
Scissors.
School bags as may be approved by the Minister.
Seals, lead.
Sensitized surfaces specially suited for use in x-ray photography.
Sheep and cattle marking fluids; raddle.
Ships and other vessels for the carriage of persons or goods; dredges and floating docks.
Shot, including chilled shot.
Sieves.
Silver nitrate crystals.
Skewers, meat.
Slagwool; rockwool; asbestos fibre, rope, and cloth, and similar heat insulating materials.
Sodium carbonate; sodium chlorate; sodium fluoride; sodium nitrate; sodium silicate; sodium sulphate.

SECOND SCHEDULE—*continued*

Solder.

Soling for footwear.

Spices.

Sponges, all kinds.

Sporting and athletic requisites, as may be approved by the Minister.

Springs, metal, other than undercarriage springs.

Stamps, postage, used or unused.

Starch, all kinds.

Stationery, viz.: certificates of merit or proficiency; envelopes and other receptacles specially printed for voluntary donations to churches and charitable organizations; labels and tags, all kinds; music manuscript books and paper; school paper stationery which bears a Standard Mark within the meaning of the Standards Act 1941; greeting, invitation, visiting, and similar cards; scorecards and scorebooks for sports (excluding gaming scorecards and scorebooks.).

Stoppers, plain unornamental, for bottles, jars, drums, and casks.

Straw.

Strawboard cut to sizes specially suited for the manufacture of fruit cases, as may be approved by the Minister, provided that a declaration under the Sales Tax Act 1932-33 is delivered to a Collector that it will be used only for packing fruit.

Structural building units of any size, shape, or material, specially suited for the construction of buildings.

Sugars, viz.: cane (Sucrose), grape, invert, and maple; sugar of milk.

Sulphides and sulphites, inorganic.

Table mats, all kinds.

Tableware, viz.: cups, saucers, beakers, drinking glasses, plates, dishes, bowls, basins, jugs, tea pots, coffee pots, cruets and casters, egg cups, toast racks, and similar utensils for table use.

Tanks, cisterns, cylinders, and vats, of any material, for gases or liquids, including water; also heating elements and thermostats therefor.

Tape, adhesive, of any material, printed or unprinted.

Taps, fittings and accessories for.

Tarpaulins and rick covers.

Tea.

Teats for feeding bottles.

Tents.

Textile piece goods, including felted textiles; knitted or lock stitched piece goods; felt piece goods.

Thimbles, sewing.

Tiles of any material.

Timber, plywood, laminated wood, and veneers.

Tobacco leaf, cured.

Tombstones.

Tool bags and tool containers; carpenters' nail bags.

Traps, viz.: mouse, rat, rabbit, and similar.

Vegetables, fruits, grains, and seeds.

Vinegar.

Water and ice.

Water beds and cushions, air beds and cushions, ice bags and caps.

Water heaters.

SECOND SCHEDULE—*continued*

Water proofing compounds.
 Waxes.
 Welding and brazing rods.
 Welting for footwear.
 Whiffletrees, trace chains, and yokes.
 Window blinds; curtains for windows; curtains for showerbaths.
 Window frames and skylights, glazed or unglazed; leadlights.
 Wire netting and fabricated wire fencing.
 Woodwool.
 Wool, including Angora wool, wool tops, and roller lapping.
 Wrappers, printed or unprinted.
 Yarn and thread holders and winders.
 Yarns, all kinds.
 Yeast.
 Zeolites for water purification.
 Zinc dust and zinc shavings.

Goods, whether made in New Zealand or imported, which, if imported, would be classed under the following items of the Customs Tariff (being the First Schedule to the Customs Acts Amendment Act 1934, as amended by the Customs Tariff Amendment Order 1938, No. 2,* the Customs Tariff Amendment Order (No. 4) 1953,† the Customs Tariff Amendment Order 1954,‡ and the Customs Tariff Amendment Order 1955§).

Tariff Item	—
12	Aerated waters, and <i>beverages</i> , n.e.i.
13	Mineral waters, being beverages, aerated or otherwise.
14	Chicory.
16	Cocoa and chocolate, viz.: (1) (a) <i>Cocoa</i> . (b) <i>Cocoa</i> beans roasted or crushed. (2) <i>Chocolate</i> ; also <i>cocoa</i> or <i>chocolate</i> mixed with milk or with any other food substance.
18	Coffee, roasted.
19	Coffee, essence of, and essence of coffee mixed with milk or with any food substance whatsoever.
20	Fruit juices unsweetened, in containers having a capacity of 1 gallon or over.
21	Fruit juices unsweetened, in containers having a capacity of less than 1 gallon; fruit juices sweetened; syrups n.e.i.; raspberry vinegar, sweetened.
45	Jams, jellies, marmalade, and preserves, n.e.i.
46	Jellies, <i>concentrated</i> .
51	Mustard.
53	Capers, caraway seeds, caviare, cayenne pepper, curry powder, curry paste, olives, ground turmeric.

* S.R. 1938/28.

† S.R. 1953/181.

‡ S.R. 1954/26.

§ S.R. 1955/42.

SECOND SCHEDULE—*continued*

Tariff Item	
54	Candied peel, and drained peel.
89	Alcohol, and denatured spirit, for use in museums, universities, hospitals, and similar institutions, or for other scientific or educational purposes, in such quantities and for such purposes and under such conditions as may be approved by the Minister.
97	Bacteriological products, including viruses, sera, serum extracts, vaccines, antigens, and preparations containing such substances, as may be approved by the Minister.
100	Chloroform; ethyl ether; other general or local anaesthetics, as may be approved by the Minister; creosote refined, camphor, creosol, guaiacol, iodoform, menthol, mercurochrome, naphthols, resorcin, thymol, thymol iodide, and such other substances specially suited for use as antiseptics as the Minister may approve.
101	Cream of tartar; cream of tartar substitutes—viz., acid calcium phosphate, acid phosphate of soda, pyrophosphate of soda, mixtures of the foregoing with one another or with any other substance, and <i>similar</i> cream of tartar substitutes.
102	(1) Crude distillates of coal tar or wood suited for use in the manufacture of disinfectants; creosote, <i>crude or commercial</i> ; tar.
104	<i>Disinfectants</i> n.e.i., including coal tar acids in combination with alkalis to form solutions which will give saponaceous disinfectants upon the addition of water; sheep dip; weed and scrub killing preparations.
105	Drugs and chemicals, viz.: acetone; amyl alcohol; butyl alcohol; bromine; calcium carbide; carbon bisulphide; carbon tetrachloride and other chlorides of carbon; chlorinated hydrocarbons n.e.i.; catechu; chlorinated lime; cochineal; formic aldehyde, and solutions thereof; fusel oil; galls; hydrogen peroxide; iodine; liquorice in blocks of 7 lb. net and over, or soft liquorice extract in bulk in vessels capable of containing 7 lb. net or over; phosphorus; pyridine; quinine, and salts of quinine; saffron; strychnine, and salts of strychnine; sulphur; turmeric, unground; wood naphtha, <i>commercial</i> ; nicotine and its salts.
106	Drugs, chemicals, and other substances, as may be approved by the Minister, entered to be warehoused in a manufacturing warehouse for the purpose of making therein, according to approved formulae, medicinal preparations, perfumery, toilet preparations or <i>similar</i> articles.
107	Drugs, chemicals, and other substances, as may be enumerated by the Minister, specially suited for use as culture media, stains for use in microscopic work, or as indicators for chemical analysis or scientific investigation.

SECOND SCHEDULE—continued

Tariff Item	
108	Drugs, crude, not powdered, and unsuited for use as foods, or in the manufacture thereof—viz., barks, woods, twigs, leaves, herbs, flowers (except hops), roots, corms, gums, resins, balsams, inspissated juices (including opium), seeds, fruits, fruit rinds, pitch, cantharides, ergot.
109	Drugs, crude—viz., carrageen or Irish moss.
111	Dyeing materials n.e.i.
114	Essences, synthetic—viz.: amyl acetate, amyl butyrate, amyl capronate, amyl formate, amyl isovalerate, benzaldehyde, ethyl acetate (acetic ether), ethyl benzoate, ethyl butyrate, ethyl formate, methyl benzoate, methyl salicylate, oenanthic ether; and <i>similar</i> acids, alcohols, aldehydes, esters, ethers, ketones, phenols, or other similar substances, suitable for the manufacture of culinary or flavouring essences or perfumes, as may be approved by the Minister.
115	Essential oils.
116	Gases, liquefied or compressed, viz.: (1) Anhydrous ammonia. (2) Carbon dioxide or carbonic acid gas. (3) N.e.i.
119	Insecticides, and fungicides, for agricultural uses; tree washes; powdered pyrethrum flowers or Dalmatian powder, powdered hellebore, and powdered derris root, in packages of not less than 5 lb. net weight; <i>concentrated</i> extracts of pyrethrum and of derris root, also mixtures of such concentrated extracts.
120	(1) Insulin; preparations made from animal glands or tissues as may be approved by the Minister. (2) <i>Insulin substitutes</i> , and preparations made from liver, pancreas, pituitary gland, or thyroid gland, in combination with other substances, as may be approved by the Minister. (3) Vitamins, vitamin <i>concentrates</i> , and mixtures of such substances.
123	Metal workers' surface and case hardening compounds; soldering, brazing, and welding compounds.
Ex 124	Metallic soaps n.e.i.
132	Sheep and cattle <i>licks</i> .
133	Soda crystals.
134	Surgeons', physicians', dentists', and opticians' appliances, instruments, and materials, viz.: (1) Appliances (including splints) for wear, even if medicated, <i>peculiarly adapted</i> to correct a deformity of the human body, to afford support to an abnormal condition of the human body, or to reduce or alleviate such condition, or to substitute any part of such body; stump socks; crutches; ear trumpets; ear tubes, and <i>audiphones</i> , for the partially deaf.

SECOND SCHEDULE—*continued*

Tariff Item	
134	<p>Surgeons', physicians', dentists', and opticians' appliances, instruments, and materials, viz.:—<i>continued</i></p> <p>(2) <i>Surgical and dental instruments</i>, also operation chairs <i>specially suited</i> for dentists' use; dentists' spittoons, self flushing types; opticians' trial cases, frames, spectacles, <i>plain</i> spectacle cases, test cards, and diagrams; also such other instruments and appliances <i>peculiar</i> to surgeons', dentists', or opticians' use as may be enumerated in any order of the Minister; medicated remedial plaster or plasters.</p> <p>(3) Surgeons', physicians', and dentists' materials, viz.: antiseptic dressings, gauzes, lint, tow, cotton wool, poroplastic felt, adhesive plaster not including medicated remedial plaster or plasters, spongio piline, bandages, catgut, and sterilized and other sewings, artificial teeth, tooth crowns, celluloid blanks, base plates, denture strengtheners, gutta-percha stick, points, and pellets, amadou absorbent, porcelain powder, enamel, inlays, modelling composition, investment compound, cement, and absorbent paper; also such other materials peculiar to surgeons', physicians', or dentists' use as may be enumerated in any order of the Minister.</p>
135	<p>Scientific and philosophical instruments and apparatus—viz.: <i>assay balances</i>; <i>chemical balances</i>, sensitive to 2 milligrammes or less; <i>laboratory retorts</i>, <i>laboratory flasks</i>, and other instruments, and apparatus, peculiarly suited for chemical analysis and assay work; assay furnaces; retorts, dishes, and other apparatus, of fused silica or platinum, for use in chemical manufacture, or in a laboratory; microscopes, telescopes, and <i>magnifying glasses</i>; also such instruments, and apparatus, specially suited for scientific and philosophical purposes, as may be approved by the Minister.</p>
143	<p><i>Braids</i>, and <i>bindings</i>, all kinds, n.e.i.; cords, n.e.i., of wool, cotton, silk, <i>imitation silk</i>, <i>artificial silk</i>, or of combinations of these materials with one another or with any other material.</p>
152	<p>Elastics, all kinds, including boot and brace elastics; elastic threads and cords; plain <i>tape</i> of cotton, linen, or jute; <i>webbings</i>, all kinds, including elastic <i>webbings</i>; dressmakers' beltings, including cotton petershams, whether plain or circular woven, or reinforced; woven looping and labels, for boots; labels, and hangers, woven, for clothing and other textile articles, including hanger material, plain or otherwise, n.e.i.; chain coat-hangers; woven bandings, bands, tapes, and similar articles (not including arm bands and hat bands), with printed, woven, or embroidered lettering, trade name, or trade mark, suited for use with boots or other apparel.</p>

SECOND SCHEDULE—*continued*

Tariff Item	
153	Feathers, ornamental; artificial flowers, leaves, or sprays, natural flowers, leaves, and sprays, dyed, painted, or similarly treated.
161	Haberdashery <i>n.e.i.</i>
162	Hair, natural, or imitation, curled, waved, or made up, in any way to make it suitable for wear.
163	Hairpins, hatpins, safety pins, and <i>toilet pins</i> .
166	Hatmakers' material— <i>viz.</i> , hatters' <i>ribbons</i> , <i>galloons</i> , or <i>linings</i> , when cut up, or otherwise, under such conditions as the Minister may prescribe; leathers, ventilators, cork fronts for hats.
168	Lace, laces, and ribbons <i>n.e.i.</i>
171	Wadding; <i>pins n.e.i.</i> ; knitting pins; needles, <i>viz.</i> , sewing, darning, and knitting; crochet hooks; hooks and eyes for apparel.
172	Printers' blanketing on declaration that it will be used only in printing.
174	Sewing cottons, silks, threads, and twists; crewel, flourishing, embroidery, darning, knitting, and crochet threads, of silk, artificial silk, imitation silk, linen, or cotton, or mixtures of the same, plain or fancy; gold and silver embroidery threads; mending yarns, of wool, or containing wool, not exceeding 45 yards in length.
177	Staymakers' corset fasteners, corset shields, corset steels, and busk protectors.
178	Tailors' trimmings, <i>viz.</i> : (1) Haircloths and imitation haircloths. (2) Silesias, veronas, Italian cloths, and other lining materials, of such descriptions as may be approved by the Minister.
181	Cotton piece goods, <i>viz.</i> : tubular woven or knitted cotton cloth <i>especially</i> suited for use as meat wraps; cheese bandages or caps.
185	Umbrellas, parasols, and sunshades.
186	Umbrella makers' materials— <i>viz.</i> , textile piece goods approved by the Minister, and on such conditions as he may prescribe; sticks; runners; notches; caps; ferrules; cups; ribs; stretchers; tips; rings; running and capping leathers; prevents; splicing tubes; annealed wires up to 4 inches in length; springs; <i>tassels</i> ; plated metal bands; fasteners or bands made up of elastic or webbing with all or any of the following attachments—ring, button, or tassel.
188	Upholsterers' materials— <i>viz.</i> : hair seating and imitation hair seating; <i>gimp</i> ; curled hair; tufts; studs; cord tips; cord knot holders; blind or shade pulls, suited for the manufacture of blinds.

SECOND SCHEDULE—continued

Tariff Item	
198	Grindery, viz.: (1) Boot protectors. (2) Boot shoe and slipper heels, knobs, and soles, of rubber. (3) Cork soles, and sock soles, except those composed wholly or partly of leather. (4) Heel plates, and toe plates. (5) Nails, pegs, rivets, and tacks, <i>peculiar</i> to use in boot-making. (6) Shoemakers' <i>binding</i> and <i>beading</i> . (7) Shoemakers' wax, and heel balls. (8) Wooden heels, plain, or covered with leather, textile, or celluloid, and with or without tops of leather or metal and leather (leather tops not to exceed $\frac{1}{2}$ inch in thickness). (9) <i>Grindery</i> n.e.i.
206	Saddlery, harness, whips, and whip thongs.
207	Tanners', curriers', and bootmakers' <i>inks and stains</i> .
217	Eyes, artificial.
221	Glass plates (engraved) for photo-lithographic work.
Ex 225	Globes, and chimneys, for lamps, n.e.i.; lamps, lanterns, and lampwick, n.e.i.
226	Lamps, <i>miners' safety</i> , and glasses therefor; lamps <i>peculiarly adapted</i> for use on harbour beacons and light-houses, also <i>appliances peculiar</i> to such lamps; side lights, and head lights, especially suited for the use of ships.
230	Stones, mill, grind, oil, and whet.
232	Antiques and works of art, as may be approved by the Minister, and on conditions prescribed by him, provided that he is satisfied that such articles were produced or manufactured at least one hundred years prior to the date of importation.
233	Artists' materials—viz., academy boards, canvas in the piece or on stretchers, oiled paper and drawing paper in blocks, colours, palettes, and palette knives.
Ex 239	Billiard <i>requisites</i> n.e.i.; fishing tackle n.e.i., including artificial flies and other baited hooks; walking sticks; combs, hair and toilet.
240	Films for cinematographs and similar instruments.
244	Magic lanterns, cinematographs, and <i>similar</i> instruments, including accessories peculiar thereto n.e.i.
245	Medals—viz., war medals, humane societies' and similar, also such miniatures of the same as may be approved by the Minister; old coins.
246	Mouldings in the piece and <i>panels</i> suited for use in picture-frames or furniture-making, in building construction, or for <i>similar</i> purposes.

SECOND SCHEDULE—*continued*

Tariff Item	
252	Paintings, statuary, other works of art, curios, and other articles approved by the Minister, for display in public museums, the buildings of <i>public institutions</i> or art associations registered as corporate bodies, public parks or other public places, on such conditions as may be prescribed by the Minister.
253	Paintings, pictures, drawings, engravings, and photographs, n.e.i., framed or unframed; picture or photograph frames or mounts.
263	<i>Trophies, prizes</i> , flags, medals, medallions, badges, and other decorations, which have been awarded or presented or which are to be awarded or presented to persons in New Zealand and which have been donated by persons <i>resident</i> abroad; <i>trophies</i> and <i>prizes</i> won abroad; medals, badges, flags, and similar articles, approved by the Minister, imported by New Zealand branches of the Navy League, St. John Ambulance Association, or <i>similar</i> patriotic, ambulance, or other societies.
266	Bookbinders' materials—viz., head bands, tacking gut, marbling colours, blue or red paste for ruling ink.
268	Cardboard boxes, and paper boxes, complete; paper, and cardboard, cut or shaped for wrappers, boxes, or other receptacles.
Ex 273	Directories of New Zealand, or of any part thereof.
277	Ink powders, and ink pellets, n.e.i.
281	Maps, charts, plans, and similar articles.
287	Emery paper, emery cloth, and glass paper, cut into shapes, in rolls, or in sheets.
288	Filter paper, and filter papers; filter pulp.
289	Monotype paper, in rolls, suitable for use with monotype machine.
290	Paperhangings.
295	Paper, unprinted—viz.: true vegetable parchment; glazed transparent greaseproof paper, greaseproof imitation parchment paper, and similar paper of such qualities as may be approved by the Minister.
296	Paper (other than <i>wrapping</i> paper) waxed, unprinted; also such paper printed and then <i>waxed</i> .
299	Paper of qualities and sizes approved by the Minister, on declaration that it will be used by orchardists only in wrapping fruit.
301	Printed books, papers, music, or advertising-matter, n.e.i.
302	Religious tracts, handbills, and folders.
306	Sunday school and day school lesson sheets and cards; Sunday school tickets, and <i>reward</i> cards, being scriptural or religious motto cards, and having no reference on them to Christmas, New Year, Easter, or birthdays.

SECOND SCHEDULE—*continued*

Tariff Item	
308	Beekeepers' tools, implements, and apparatus—viz., metal fittings for beehives, bee smokers, wax extractors, queen-cages, comb foundation, foundation machines, honey knives, honey extractors, queen rearing outfits, wax presses, <i>tools peculiar to beekeepers' use</i> , gloves of textile soaked in oil, and rubber gloves, specially suited for beekeepers' use, and such other articles, appliances, and implements, <i>peculiar to use in beekeeping</i> , as may be approved by the Minister.
309	Bellows n.e.i.
310	(1) Bolts, and bolt ends, up to 24 inches in length, including insulator bolts, n.e.i.; nuts, blank or screwed; metal threaded screws, screws for wood; set screws, engineers' studs, taper pins, and split pins; rivets and washers other than washers wholly of rubber. (2) Washers <i>wholly of rubber</i> .
311	Buckles, and <i>similar</i> articles, wholly of metal (other than precious metal) even if covered with leather or cloth.
315	Clips, tags, rings, and <i>similar</i> articles, for the identification of livestock, poultry, fish, and other animals; metal labels with names of trees, plants, or shrubs stamped or cast thereon, specially suited for use in botanical gardens, public parks, and similar places.
316	Cocks, metal, low pressure, not exceeding $\frac{1}{2}$ inch in <i>internal diameter</i> , and lubricators, on declaration by a manufacturer that they will be used by him solely in the completion of articles in New Zealand.
319	Eyelets n.e.i.
324	Guns, tools, and ammunition specially suited for use in whaling.
326	Fishhooks, unmounted and without attachments.
328	Implements and fittings specially suited for use in straining or stretching fencing wires.
329	Incubators for poultry raising.
336	Engines (including necessary controlling gear therefor) specially suited for flying machines, on declaration that they will be used solely in the manufacture or completion of the same.
Ex 338 (4)	Electric appliances n.e.i peculiar to electro plating, electro chemistry, electro metallurgy, surgery x-ray tubes.
342	<i>Measuring, counting, testing, indicating, and recording machines, instruments, and appliances, n.e.i.</i> ; drawing instruments; compasses, not being watch chain pendants.

SECOND SCHEDULE—*continued*

Tariff Item	
343	<i>Machinery peculiar to mining or gold-saving, n.e.i.</i> (not including dredging machinery or screens for same); grizzly bars; ore crushing rolls; ore feeders; stamper batteries, and steel shoes and dies for same; concentrators; battery screening, woven, punched, or drilled, also similar screening on declaration that it will be used only for gum washing; also the following machinery and engines on declaration that they will be used only for mining (including quarrying) purposes, viz., air compressors (not including the motive power for driving the same), fuel economizers, <i>capstan engines</i> , <i>winding engines</i> (including drums therefor), pumps.
347	<i>Sheep shearing and horse clipping machines.</i>
348	<i>Traction engines and tractors; portable steam engines on wheels, with boilers of locomotive type; road rollers, self propelled.</i>
351	<p><i>Machinery, machines, machine tools, and appliances, viz.:</i></p> <ol style="list-style-type: none"> (1) Anvils, forges, and hearths, viz.; blacksmiths', and similar. (2) Blacksmiths', braziers', assay, and treadle-power bellows. (3) Boring and well drilling machinery; rock drills, and diamond drills; coal cutters. (4) Blowers, and fans, viz.: Exhaust, blast, and ventilating. (5) Vacuum cleaners, viz.: <ol style="list-style-type: none"> (a) Electric. (b) Other. (6) Card clothing suitable for use in woollen mills and paper mills. (7) Grinding machines, emery, and similar. (8) Emery and similar wheels. (9) Grinding mills, grinding pans, ball mills, tube mills, bone crushers, corn mills, coffee and spice mills, food chopping, mincing, and similar machines; food <i>mixing</i> machines, power operated. (10) Sewing machines. (11) Knitting and kilting machines. (12) Peculiar to metal working or woodworking, viz.: <ol style="list-style-type: none"> (a) As may be approved by the Minister. (b) Other. (13) Peculiar to stone working, or glass working. (14) Hydro extractors. (15) Weighing machines, scales, and balances, n.e.i. (16) Printing machines.

SECOND SCHEDULE—*continued*

Tariff Item	
353	Machinery, machines, engines, and <i>other appliances</i> , n.e.i. viz.: (1) Gas heating and gas cooking appliances; valves, cocks, and <i>similar</i> articles, of brass or other <i>copper alloy</i> . (2) Gas compressing machines, viz., ammonia compressors. (3) Electric cooking and electric heating <i>appliances</i> . (4) Stone crushing machines, viz., <i>jaw crushers</i> . (5) Concrete mixers. (6) (a) Vacuum pumps suited for use with milking machines. (b) Other kinds.
354	<i>Artificers' tools</i> , n.e.i., not including brushes or brushware; and the following tools—viz., axes, hatchets, spades, shovels, forks, picks, mattocks, hammers, scythes, sheep shears, reaping hooks, scissors (not less than 10 inches in length), butchers' and other cleavers and choppers, hand saws, saw blades machine or hand, bill hooks, bush hooks, slashers, and hedge knives.
357	(10) Wire, metal, plain, n.e.i.; barbed fencing wire; wire cut to lengths, looped, twisted, or plain, suited for baling and similar purposes.
363	Printers' type and materials, viz.: (1) Printing type, and printing materials, n.e.i., suited only for the use of printers; zinc plates or copper plates for photo-lithographic work. (2) Stereotypes, electrotypes, matrices, half-tone and line blocks.
366	Road graders.
368	Saddlers' ironmongery (except bits and stirrup irons), hames, and mounts for harness; gag bits and drenching bits.
369	Ship chandlery n.e.i., including anchors.
372	Thermostats for making incubators for poultry raising.
380	Flying machines.
394	Oils in vessels capable of containing 1 gallon or more, viz.: (6) <i>Crude petroleum</i> , <i>crude residual oil</i> , <i>once run shale oil</i> and <i>crude distillates of petroleum</i> . (7) <i>Motor spirits</i> .
395	<i>Oils</i> in vessels having a capacity of less than 1 gallon, viz.: (2) <i>Motor spirits</i> .
415	Articles n.e.i. suited for the use of the blind, deaf, or dumb, as may be approved by the Minister.
420	Candlewick.
428	Engine packing.
431	Gelatine, glue, isinglass, and size.
432	Agar agar.

SECOND SCHEDULE—*continued*

Tariff Item	
435	Natural history specimens, and such ethnological or similar specimens as may be approved by the Minister.
437	Official supplies, uniforms, flags, and such other articles as may be approved by the Minister, for the official use of Consular officers, Trade Commissioners, or other accredited representatives of any British or foreign Government.
439	Regalia, emblems, certificates, almanacs, and banners, being the property of any society or branch registered under the Friendly Societies Act 1909.
441	Rocket life saving apparatus; and such other life saving apparatus, n.e.i., as may be approved by the Minister; diving dresses, and dresses and other apparatus suited solely for use in poisonous gases or smoke, with appliances peculiar to use therewith.
444	Shipbuilders' models of vessels, suited only for exhibition; models of inventions, as may be approved by the Minister.
445	Ships' rockets, blue lights, and danger signals.
446	Stained glass windows.
Ex 448	Articles and materials, specified by the Minister, and on such conditions as he may prescribe, suited for, and to be used solely in, the fabrication or repair of goods within New Zealand (excluding clock and watch escapements and parts, and jewels for watches).

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

EXPLANATORY NOTE

[This note is not part of the order, but is intended to indicate its general effect.]

This order consolidates in one list all the existing exemptions from sales tax. All the exemptions made by the enactments and orders superseded by this order are included, but some of them are arranged under different headings, and in some cases this has resulted in an extension of the exemptions.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 9 June 1955.

These regulations are administered in the Customs Department.