

1967/48



## THE SALES TAX EXEMPTION ORDER 1967

BERNARD FERGUSSON, Governor-General

### ORDER IN COUNCIL

At the Government Buildings at Wellington this 20th day of March 1967

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 order.

### ORDER

1. (1) This order may be cited as the Sales Tax Exemption Order 1967.

(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 enactment 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

ENACTMENT SUPERSEDED AND ORDERS REVOKED

*Part I—Enactment Superseded*

1963, No. 37—

The Customs Acts Amendment Act 1963: The Fourth Schedule.

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

- The Sales Tax Exemption Order 1961 (S.R. 1961/171).  
 The Sales Tax Exemption Order 1961, Amendment No. 1 (S.R. 1962/100).  
 The Sales Tax Exemption Order 1961, Amendment No. 2 (S.R. 1962/205).  
 The Sales Tax Exemption Order 1961, Amendment No. 4 (S.R. 1963/190).  
 The Sales Tax Exemption Order 1961, Amendment No. 5 (S.R. 1964/200).  
 The Sales Tax Exemption Order 1961, Amendment No. 6 (S.R. 1965/189).

## SECOND SCHEDULE

## EXEMPTIONS FROM SALES TAX

Item No.	Goods
1	Adhesives, all kinds.
2	Agar agar.
3	Aircraft and articles (including rubber tyres and tubes) specially suited for use as parts thereof.
4	Animals, live, and unmanufactured animal products, including semen.
5	Antiques of an age exceeding 100 years.
6	Apparel, footwear, and headwear, all kinds, and all articles, preparations, and materials (other than costume jewellery), specially suited for their manufacture, renovation, or repair.
6A	Articles and materials specially suited for artists' use, as may be approved by the Minister and under such conditions as he may prescribe.
7	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 watch escapements and parts, and jewels for watches).
7A	Articles for wear, as may be approved by the Minister, peculiarly adapted to afford support or protection to an abnormal condition of the human body or to reduce or alleviate such condition.
8	Articles suited for the use of blind, deaf, or dumb persons, as may be approved by the Minister.
10	Badges and medals, all kinds.
11	Basketware made from wicker, cane, pandanus leaves, or from similar vegetable materials of a kind used primarily for plaiting; canes, rattans, and similar flexible vegetable materials for the manufacture of basketware.
12	Beer, including hop beer as defined by section 73 of the Finance Act 1915; malt, hops, and other materials used in the manufacture of beer.
13	Bellows, all kinds.

SECOND SCHEDULE—*continued*EXEMPTIONS FROM SALES TAX—*continued*

Item No.	Goods
14	Bells, other than those of the type used as Christmas or other decorations or as toys.
15	Belt dressings.
16	Belts and belting for driving machines, including conveyor belts and belting, also lacing of leather or other material for such belting.
17	Beverages, not being liquor as defined in section 2 of the Sale of Liquor Act 1962; tea, coffee, cocoa, and other beverage bases.
18	Bolts and bolt ends, rivets, screws, washers, nuts and similar articles, engineers' studs and studding; screw hooks and screw eyes.
19	Bookbinders' materials—viz, head bands, tacketing gut, marbling colours, blue or red paste for ruling ink.
20	Bottles, feeding, and teats, covers, and attachments therefor.
21	Brake or transmission linings in the piece, or cut into short lengths, plain, pressed to shape, or bevelled, but not drilled, punched, or otherwise worked.
22	Brushware, all kinds, including brooms and mops, and articles and materials specially suited for use in their manufacture.
23	Builders' and cabinetmakers' hardware.
24	Buttons, buckles, and similar articles used as fasteners (other than of precious metal).
25	Cages, kennels, and other portable enclosures, not being vehicles, for animals.
26	Cardboard and similar boards.
27	Cartridges, cold starter, for engines.
28	Casein.
29	Casings, sausage.
30	Catgut, natural or artificial.
31	Cement, building.
32	Chain, metal, not being of precious metal or coated with precious metal, also hooks, rings, and shackles therefor.
33	Chalks, school.
	Chemical, pharmaceutical, and related products, viz:
34	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.
35	Aspirin, sweetened or flavoured.
36	Bacteriological products, and preparations containing such products.
37	Chemical preparations as may be approved by the Minister; chemicals and chemical compounds, including acids and metallic elements, but not including ethyl alcohol, perfumery, perfumed oils, cosmetics, or toilet preparations.

SECOND SCHEDULE—*continued*EXEMPTIONS FROM SALES TAX—*continued*

Item No.	Goods
38	Druggists' sundries, not including cosmetics, toilet requisites, toilet preparations, or permanent containers therefor.
39	Drugs, crude or prepared.
40	Medicines and medicinal preparations, not including medicated confectionery or wines.
41	Preparations made from animal glands or tissues, not including cosmetics or toilet preparations.
42	Preparations specially suited for use in scientific investigation, analysis, or research.
43	Preparations (not being preparations otherwise exempted) as may be approved by the Minister, when purchased exclusively for use in hospitals under the control of Hospital Boards or in private hospitals as defined in section 118 of the Hospitals Act 1957, or in public institutions under the Mental Health Act 1911, and such other institutions as may be approved by the Minister.
44	Cigarettes, tobacco, and tobacco leaf cured.
45	Cinematograph and other image projectors, including accessories peculiar thereto, and films, filmstrips, and slides therefor.
46	Clippers, hair.
47	Clocks, time registers, and time detectors not being watches.
48	Clothes driers and airers, clothes lines, clothes pegs, and accessories therefor.
49	Clothes wringers, all kinds.
50	Coffins, coffin furniture and trimmings; crematorium urns, and tombstones.
51	Coins, all kinds; milk, bread, and similar tokens.
52	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic, or numismatic interest.
53	Combs, hair and toilet.
54	Containers of any material suited for storing foods or liquids; syphon bottles and other containers for dispensing beverages under pressure.
55	Cordage, rope, and twine, all kinds.
56	Cork board.
57	Cotton waste.
58	Creosote.
59	Crude distillates of coal tar or wood suited for use in the manufacture of disinfectants.
60	Curtains.
61	Cutlery, all kinds.
62	Dairying machinery and appliances.
63	Dees, split.
64	Disinfectants.
65	Dispensers for adhesive tapes and other packaging materials.
66	Drawing instruments; drawing boards; compasses, not being watchchain pendants.

SECOND SCHEDULE—*continued*EXEMPTIONS FROM SALES TAX—*continued*

Item No.	Goods
67	Dyestuffs, and dyes crude or manufactured, but not including hair dyes.
68	Earth, sand, gravel, rock, and similar materials; sea shells and fowl grit.
69	Educational apparatus, articles, and materials, as may be approved by the Minister.
70	Egg preservatives.
	Electrical goods and materials, viz:
71	Aerial and earth plates.
72	Batteries, dry cell, for bells, bicycle lamps, hand lanterns, hearing aids, and torches.
73	Batteries peculiar to use in miners' safety lamps.
74	Bells, buzzers, and pushes therefor.
75	Earthing clamps.
76	Electric motors, also starters, controllers and slide rails therefor, and starting condensers for single-phase motors.
77	Electrodes, carbon and welding.
78	Equipment, apparatus, and materials, as may be approved by the Minister, specially suited for use in the distribution and control of electricity.
79	Electrical appliances peculiar to electroplating, electro-chemistry, electro-metallurgy, surgery; X-ray tubes.
80	Electric power.
81	Electric sirens, other than those designed for use on motor vehicles.
82	Generators, electric.
83	Grommets and bushings of rubber or other insulating material, suitable for leading insulated wires through sheet metal.
84	Heating and cooking appliances.
85	Insulating materials, all kinds, including mica.
86	Lamps, including torches, but excluding lamps peculiar to use on motor vehicles; also bulbs and tubes for the production of electric light.
87	Engine packing.
88	Engines other than those for motor vehicles and motor cycles.
89	Exports from New Zealand.
90	Eyelets.
91	Eyes, artificial.
92	Farm produce in its natural state.
93	Fats, animal or vegetable, crude or refined.
94	Feathers, ornamental.
95	Fences, and fencing materials, including gates and cattlestops.
96	Filters and filtering media and base exchange media for water softening.
97	Firearms, ammunition, and explosives (excluding fireworks).
98	Fire-fighting equipment peculiar to use by fire brigades, or in fire extinguishing, and such other articles as may be approved by the Minister; chemical fire extinguishers.

SECOND SCHEDULE—*continued*EXEMPTIONS FROM SALES TAX—*continued*

Item No.	Goods
99	Fireproofing compounds.
100	Flags and similar articles.
101	Flock, kapok, wadding, and similar padding material.
102	Floor coverings, and fixing media therefor.
103	Flowers, cut, in their natural state, and leaves, grasses, and similar articles suitable for use therewith, also wreaths, bouquets, and similar goods and articles and materials for their manufacture; natural flowers, leaves, and sprays, dyed, painted, or similarly treated.
104	Flowers, leaves, sprays, artificial, and similar articles, non-edible.
105	Food and foodstuffs, natural or processed (not being confectionery), including food and foodstuffs for animals; also materials of a kind commonly used in the preparation thereof.
106	Franking machines, postal.
107	Fuel, all kinds, including gas, but not including methylated spirits.
108	Furnaces.
109	Furniture, upholstery, and bedding, of all kinds, and articles and materials peculiar to use in their manufacture, but not including vases, ornaments, radio and television sets and gramophones, combined or separate, or cabinets therefor.
110	Fur skins.
111	Gases, liquefied or compressed.
112	Gelatine, isinglass, and size.
113	Gifts, being 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.
114	Glass, all kinds, in sheet.
115	Glazes, vitreous.
116	Glucose, even if fortified.
117	Glycerine.
118	Goods, bona fide secondhand, which have already been used in New Zealand, and being goods of such classes as may be approved by the Minister and under such conditions as he may prescribe.
118A	Goods of classes included in Annexes B, C, and D to the UNESCO Agreement on the Importation of Educational, Cultural, and Scientific Materials, when imported by or for, or sold to, educational, scientific, or cultural institutions approved by the Minister for their own use, and under such conditions as the Minister may prescribe.
118B	Goods, of such classes as may be approved by the Minister, designed or produced for use in and of a kind used exclusively in the practice of religion, or as equipment for places of worship.

SECOND SCHEDULE—*continued*EXEMPTIONS FROM SALES TAX—*continued*

Item No.	Goods
118c	Goods of such classes as may be approved by the Minister, and subject to such conditions as he may prescribe, imported for the purpose of promoting international touring.
119	Goods not liable to Customs duty and not being the produce or manufacture of New Zealand, which are imported by private individuals for their own use and not for purposes of business.
119A	Goods not liable to Customs duty and not being the produce or manufacture of New Zealand, which are imported by such research institutions as may be approved by the Minister and under such conditions as he may prescribe.
119B	Graphite and plumbago.
119c	Gratings, pit, gully, and trench, and frames therefor.
120	Grinding, polishing, and abrasive materials, stones, appliances, and machines, all kinds.
121	Gums and resins, natural or synthetic, and shellac.
122	Gypsum and plaster of paris.
123	Hair, natural, or imitation, whether or not curled, waved, or made up in any way to make it suitable for wear.
124	Handles for all articles which are themselves exempted from sales tax.
125	Hangers and protective covers for apparel; trouser and tie presses; shoe trees.
126	Heaters, water.
127	Hose and hoses, flexible, and fittings therefor; also hose reels.
128	Hospital bowls, trays, and other utensils.
129	Hot-water bags and hot-water bottles, and covers therefor.
130	Household utensils and articles of a kind commonly used for domestic purposes, including tableware and kitchenware and replicas thereof in miniature, but excluding vases and other ornaments.
131	Incinerators.
132	Ink, printing; powders and pellets for making printing ink.
133	Insecticides and fungicides, all kinds; insect baits and papers; sheep dip.
134	Irons, laundry, all kinds; ironing machines and clothes pressing machines, ironing tables.
135	Joinery.
136	Juices, fruit or vegetable, sweetened or unsweetened; also syrups.
137	Ladders.
138	Lamps and lanterns, and fittings and accessories therefor, but not including those peculiar to use on motor vehicles; lampwick and candlewick; candles, night lights, and tapers.
139	Leather.
140	Leather dressings.
141	Letter boxes.

SECOND SCHEDULE—*continued*EXEMPTIONS FROM SALES TAX—*continued*

Item No.	Goods
142	Lifesaving and other apparatus for the protection of life, as may be approved by the Minister.
143	Machinery, implements, appliances, and other articles specially suited for use in farming, forestry, fisheries, beekeeping, poultry keeping, and horticulture, but not including vehicles for the transport of passengers or goods.
144	Machinery, machines, machine tools, and appliances, viz: Boring and drilling machines and appliances; also black diamonds, or borts, for diamond drills.
145	Blowers, and fans, exhaust, blast, or ventilating.
146	Compressors, air or gas.
147	Conveyors and elevators.
148	Earthmoving and roadmaking, not including trucks or lorries.
149	Food-preparing machinery and appliances.
150	Hydro-extractors.
151	Metal-working, woodworking, stoneworking, and glassworking machines and appliances.
152	Mining, quarrying, stone-crushing, and gold-saving machinery, not being vehicles.
153	Refrigerators, domestic, commercial, and industrial types.
154	Sewing, knitting, and kilting machines.
155	Washing machines, all kinds.
156	Winches, cranes, capstans, windlasses, and hoists.
157	Machinery, machines, machine tools, and appliances peculiar to use in the manufacture, processing, or packaging of goods, but not including vehicles, photographic equipment, or duplicating machines and appliances (except such types as may in any special case be approved by the Minister); also such other machinery, machines, machine tools, and appliances peculiar to manufacturing, industrial, and other processes as may be approved by the Minister.
158	Malt extract, whether or not fortified with fish oils or vitamins.
159	Manicure and pedicure instruments and sets.
160	Manures and other growth regulating and promoting substances and preparations for agricultural use.
161	Mat, reinforcing, of glass fibre.
162	Measuring, counting, testing, indicating, and recording machines, instruments, and appliances (not including any of the following, viz: watches; accounting, bookkeeping, calculating, computing, cash-registering, or tabulating machines or appliances; slide rules; gramophones, tape recorders, dictating or other machines or appliances for recording sound or visual images).
163	Metal, viz: Ingots, billets, blooms, pigs, bar, bolt, rod, channel, girder, sheet, plate, and hoop, unworked.
164	Galvanised sheet, flat or corrugated.



SECOND SCHEDULE—*continued*  
EXEMPTIONS FROM SALES TAX—*continued*

Item No.	Goods
165	Sheets, perforated.
166	Foil.
167	Lathing, mesh, and ties.
168	Metal shafting.
169	Metal wool.
170	Ores of metals of all kinds.
171	Wire fabric, electrically welded.
172	Wire netting.
173	Wire, plain or barbed, or prepared in any way to make it suitable for baling and similar purposes.
174	Zinc dust and zinc shavings.
175	Metal-workers' surface and case-hardening compounds; welding and brazing rods and compounds; solder and soldering compounds.
176	Methanol.
177	Methylated spirits.
178	Mirrors and fittings therefor.
179	Models to scale (not being toys) of machines, ships, aircraft, buildings, and other articles as may be approved by the Minister.
179A	Mounts, stamp; mounting corners, photograph.
180	Musical instruments, all kinds, including accessories peculiar thereto and strings therefor; music stands; tuning forks, and other appliances suited for use in tuning musical instruments; conductors' batons, drum majors' maces, and similar articles.
181	Nails, tacks, staples, and corrugated saw-edge fasteners including such material in strip form.
182	Napery; napkin rings, and table mats of all kinds.
183	Nets and netting.
184	Numbers and letters for identification of houses.
186	Oil and grease applicators and dispensers, not being machines or appliances of the types used for vending petrol.
	Oils, viz:
187	Animal, crude or refined.
188	Crude petroleum, crude residual oil, once-run shale oil and crude distillates of petroleum.
189	Essential.
190	Ester oil, a substitute for olive oil in wool batching.
191	Kerosene.
192	Mineral, denatured in New Zealand under prescribed conditions and for prescribed purposes.
193	Motor spirits.
194	Mould and form, as may be approved by the Minister.
195	Paraffin, medicinal.
196	Soluble oils of qualities approved by the Minister, and containing, in permitted proportions, one or more of the following substances, viz: saponifiable oil; sulphonated oil; water; soap.

SECOND SCHEDULE—*continued*EXEMPTIONS FROM SALES TAX—*continued*

Item No.	Goods
197	Transformer and penetrol oils when purchased for use solely in transformers and switchgear.
198	Vegetable, all kinds.
	Packing materials, viz:
199	Cardboard boxes, and paper boxes, complete; paper, and cardboard, cut or shaped for wrappers, boxes, or other receptacles.
200	Containers, being ordinary trade containers for packing goods, empty, or containing non-taxable goods.
201	Containers which contain taxable goods and for the value of which credit is allowed when they are returned to the seller.
202	Dispensers for packaging materials.
203	Paper, and cardboard, corrugated.
204	Stoppers, plain unornamental, for bottles, jars, drums, and casks.
205	Strapping, metal, suitable for binding cases, crates, bales, and similar articles; also seals and studs for use therewith.
206	Wood wool and paper wool.
207	Wrappers, printed or unprinted.
208	Paintings, pictures, drawings, engravings, and photographs, framed or unframed.
209	Paintings, statuary, other works of art, curios, and other articles approved by the Minister, for display in public museums, the buildings of public institutions or art associations registered as corporate bodies, public parks, or other public places, on such conditions as may be prescribed by the Minister.
	Paints and related products, viz:
210	Barytes and whiting.
211	Metallic soaps.
212	Paints, colours, varnishes, lacquers, enamels, and paint removers, but not including toilet preparations; wood preservatives; paint thinners, terebine, turpentine and turpentine substitutes; materials specially suited for use in the foregoing.
213	Preparations, not being paints, for the protection of metal and other surfaces as may be approved by the Minister.
214	Preparations specially suited for coating bakers' tins and trays.
215	Putty and other fillers for wood or metal.
	Paper, viz:
216	Building.
217	Paper tape in rolls specially suited for use with type-casting machines.
218	Newsprint.
219	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.
220	Toilet.

SECOND SCHEDULE—*continued*EXEMPTIONS FROM SALES TAX—*continued*

Item No.	Goods
221	Waxed.
222	Wrapping.
223	Paperhangings and similar wall coverings.
224	Papers with surfaces sensitive to light or heat.
224A	Passengers' baggage and effects being goods of such classes or kinds as may be approved by the Minister and under such conditions as he may prescribe.
225	Petroleum jelly.
226	Picture or photograph frames or mounts, and mouldings therefor.
227	Pins, all kinds, but not including jewellery pins or pins (other than cotter, taper, and split) for motor vehicles.
228	Pipe-jointing compounds; hemp and similar packings; lead wool for pipe packing.
229	Pipes, piping, tubes, and tubing, and fittings therefor.
230	Plants, live.
231	Plastic materials, including celluloid, in sheets or rolls.
232	Plastic monofilament.
233	Poisons for animals.
234	Poles, and butts, concrete.
235	Polishes; shoe polishing pads and outfits.
236	Posters, showcards, and signs.
237	Powders, toilet, specially prepared and put up for infants' use.
237A	Prefabricated metal bridges of such types as may be approved by the Minister.
	Printed matter and stationery, viz:
237B	Albums, all kinds.
238	Cards, viz: greeting, invitation, visiting, appointment, membership, and similar cards.
239	Certificates of merit or proficiency.
240	Circulars, including those typewritten or duplicated.
241	Envelopes and other receptacles specially printed for voluntary donations to churches and charitable organisations.
242	Labels and tags, all kinds.
243	Maps, charts, plans, and similar articles.
244	Music manuscript books and paper.
245	Patterns, paper.
246	Printed books, papers, music, and advertising matter, but not including any of the following, viz: office and other stationery and forms not otherwise exempted; birthday and other anniversary books; calendars and articles incorporating a calendar or any part thereof; diaries; entry forms for competitions; tickets which represent a receipt for payment (e.g., bus, train, theatre, and lottery tickets).
247	School paper stationery which bears the standard mark within the meaning of the Standards Act 1965, or (not including letterheads or envelopes) which bears the name of a school, or which, in printed form, is peculiar to use in the educational function of a school.

SECOND SCHEDULE—*continued*EXEMPTIONS FROM SALES TAX—*continued*

Item No.	Goods
248	Scorecards and scorebooks for sports (excluding gaming scorecards and scorebooks).
249	Sunday-school and day-school lesson sheets and cards.
250	Tickets, seals, and stamps, Sunday-school attendance or reward, also albums and booklets bearing an indication of a religious nature that they are designed for use therewith; text, motto, and pictorial cards of religious subjects, not being greeting cards of item 238.
251	Transfers, paper.
252	Printing machines; printer's type and materials suited only for the use of printers or process engravers.
253	Pulp, paper and wood.
254	Pumps, all kinds.
255	Raffia.
256	Rails, points, crossings, and other fittings, specially suited for use on railways and tramways, other than toy railways or tramways.
257	Ranges, stoves, and heating radiators of all kinds; fire grates, fire backs, and hobs.
258	Razors, all kinds, razor blades, razor strops and other razor sharpeners, and shaving sets.
259	Refractory materials, including bricks, blocks, linings, clays, and cements.
260	Regalia, emblems, certificates, almanacs, and banners, being the property of any society or branch registered under the Friendly Societies Act 1909.
261	Roofing materials and accessories.
	Rubber, and articles manufactured therefrom, viz:
262	Bands, rubber.
263	Blocks, plates, sheets, strips, rods, and profile shapes, plain, unworked, of rubber (including sponge rubber and rubber backed with textile or other material).
264	Granulated or powdered rubber.
265	Latex in solution.
266	Patches of rubber or rubberised fabric for the repair of rubber tyres or tubes.
267	Repair outfits for rubber tyres or tubes.
268	Rubbish receptacles.
269	Saccharin, including substances of a like nature or use, and substances capable of conversion into saccharin or into substances of a like nature or use.
271	Saddlery, and saddlers' ironmongery, harness, whips, thongs; hames, and mounts for harness; collars, leads, and muzzles for animals; gag bits and drenching bits; whiffletrees, trace chains, and yokes.
272	Salt, common.

SECOND SCHEDULE—*continued*EXEMPTIONS FROM SALES TAX—*continued*

Item No.	Goods
273	Sanitary ware 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.
274	School bags as may be approved by the Minister.
275	Scientific and philosophical instruments and apparatus, viz: assay balances; chemical balances, sensitive to 2 milligrammes or less; laboratory retorts, laboratory flasks, 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 magnifying glasses; also such instruments, and apparatus, specially suited for scientific and philosophical purposes, as may be approved by the Minister.
276	Seals, lead, and similar articles of other metal.
277	Sensitised surfaces specially suited for use in X-ray photography.
278	Sewing, knitting, crochet, and darning requisites.
279	Sheep and cattle licks.
280	Sheep and cattle marking fluids; raddle.
281	Shipchandlery, including anchors.
282	Ships and other vessels for the carriage of persons or goods; dredges and floating docks.
283	Shot, including chilled shot.
284	Sieves.
285	Signalling apparatus, automatic and other, as may be approved by the Minister, suited for use in connection with ships, road, rail, or air traffic, or for mining, and similar purposes; ship's rockets, blue lights, and danger signals.
286	Slagwool; rockwool; asbestos fibre, rope, and cloth, and similar heat insulating materials.
287	Sponges, all kinds.
288	Sporting and athletic requisites as may be approved by the Minister; also billiard requisites and fishing tackle.
289	Springs, metal, other than undercarriage springs.
290	Stamps, postage, used or unused.
291	Stencil plates, letters, and figures.
292	Structural building units of any size, shape, or material, specially suited for the construction of buildings; also chimneys, chimney pots, hearths, kerbs, fireplace surrounds, and other fittings suited for permanent installation in buildings.
293	Surgeons', physicians', dentists', and opticians' appliances, instruments, and materials.
294	Tackle blocks of wood.

SECOND SCHEDULE—*continued*  
EXEMPTIONS FROM SALES TAX—*continued*

Item No.	Goods
295	Tanks, cisterns, cylinders, and vats, of any material, for gases or liquids; coppers, washing.
296	Tanners', curriers', and bootmakers' inks and stains.
297	Tape, adhesive, of any material, printed or unprinted, and dispensers therefor.
298	Tar.
299	Tarpaulins and rick covers.
300	Tents.
	Textiles, fibres, yarns, and textile articles, viz:
301	Braids, bindings, and cords, all kinds.
302	Fabrics, narrow, all kinds, whether printed or unprinted, not including ribbons for typewriters or other office machinery.
303	Fibres, yarns, and threads, of all kinds.
304	Textile piecegoods, including felted textiles; felt piecegoods and tailors' trimmings.
305	Tiles of any material.
306	Timber, plywood, laminated wood, and veneers.
307	Tools, all kinds; tool bags and tool containers; carpenters' nail bags.
308	Traps, animal.
309	Trophies, articles peculiarly suited for award as, viz: cups, shields, and such other articles as may be approved by the Minister.
310	Trophies, prizes, flags, medals, medallions, badges, and other decorations, awarded or to be awarded to individuals and donated by persons resident abroad and trophies and prizes won abroad or sent by donors resident abroad for presentation or competition in New Zealand; medals, badges, flags and similar articles, approved by the Minister, imported or purchased by such patriotic, ambulance, or other organisations as may be approved by the Minister.
311	Umbrellas, parasols, sunshades, and walking sticks, also materials specially suited for the manufacture or repair thereof.
312	Vacuum cleaners, all kinds; carpet-sweeping and floor-polishing machines and appliances.
313	Valves, cocks, taps, tobies, hydrants, and similar articles, of any material, and fittings and accessories therefor, but not including valves for motor-vehicle engines.
314	Vases, horticultural, as may be approved by the Minister.
315	Vegetables, fruits, grains, and seeds.
	Vehicles, tractors, and fittings therefor, viz:
316	Ambulances.
317	Belts, passenger safety, for use in motor vehicles.
318	Bicycles, tricycles, and scooters, other than power-driven; pedal cars and other wheeled toys designed to be ridden by children; wheels, tyres, and tubes for the foregoing.
319	Caravans, trailer type, permanently fitted with living accommodation.

SECOND SCHEDULE—*continued*  
EXEMPTIONS FROM SALES TAX—*continued*

Item No.	Goods
319A	Chassis, under security and subject to such other conditions as the Minister may in any case prescribe, when imported or sold for use only in the manufacture of vehicles which, when completely built up, are exempt from sales tax.
320	Farm sleds and farm wagons, not being motor vehicles.
321	Fire engines.
322	Hand-propelled vehicles for the carriage of goods.
323	Invalid carriages and chairs as may be approved by the Minister, and appliances designed to enable disabled persons to drive motor vehicles.
324	Omnibuses, being passenger-service vehicles as defined in section 2 of the Transport Act 1962, and designed to carry seated passengers exceeding nine in number; omnibuses purchased and operated by the Education Department solely for the transport of school children; omnibuses, and station wagons of such types as may be approved by the Minister, purchased and operated by such charitable organisations, and for such purposes, as the Minister may approve.
325	Perambulators and similar vehicles.
326	Self-propelled road rollers, sweepers, sprinklers, line markers, gully and cesspit emptiers and flushers.
327	Steam engines with boilers of the locomotive type.
328	Traction engines and tractors, and rubber tyres of sizes or types as may be approved by the Minister for use thereon. NOTE: For the purposes of this exemption the term "tractors" means only vehicles constructed essentially for hauling or pushing other vehicles, and in cases where provision is made for the transport, in connection with the main use of the vehicles, of tools, seeds, fertilisers, or other goods, such vehicles are deemed to be tractors only when such provision is purely of a minor nature and subsidiary to the main function of the vehicles. The term "tractors" does not include prime movers for articulated road vehicles.
329	Tramcars.
330	Washing and cleansing preparations and materials, including all cleansing soaps and tooth and denture cleansers, but not including other toilet preparations or hair shampoos; shaving soaps and shaving creams; starch, all kinds; laundry blue and laundry bleaches; dish cloths, polishing cloths, dusters, pot mitts, and similar articles.
331	Water and ice.
332	Water-proofing compounds.
333	Waxes.
334	Weed and scrub killing preparations.
335	Weighing machines, scales, and balances, all kinds.
336	Window blinds, and articles and materials peculiar to use in their manufacture.

SECOND SCHEDULE—*continued*  
EXEMPTIONS FROM SALES TAX—*continued*

Item No.	Goods
337	Windows, and fittings and materials for their manufacture.
338	Yeast.
339	All goods, whether made in New Zealand or imported, and subject to such conditions as the Comptroller of Customs may at any time impose, in respect of which he is satisfied that they are, at the time of sale by a licensed wholesaler or a licensed manufacturing retailer, or, as the case may be, at the time of importation or entry for home consumption,— <ol style="list-style-type: none"> <li>(a) Intended solely for the use of such organisations, expeditions, and other bodies as may be approved by the Minister of Customs for the purposes of this order and as may from time to time be established or temporarily based in New Zealand consequent on any agreement or arrangement entered into by or on behalf of the Government of New Zealand with the Government of any other country (whether a part of the Commonwealth of Nations or not) or with the United Nations; or</li> <li>(b) The property of and intended for the use of persons approved by the Comptroller who are temporarily resident in New Zealand for the purpose of serving as members of any such approved organisation, expedition, or other body.</li> </ol>

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 and amends the Sales Tax Exemption Order 1961 and its amendments, so as to bring into one list, with some further amendments, all the existing exemptions from sales tax.

The changes made by this order are as follows:

- (a) Item 11, relating to basketware, has been extended;
- (b) Item 37 (chemicals, etc.) has been redrafted so as to allow the Minister to approve the chemical preparations that may be exempted;
- (c) Item 118, relating to bona fide secondhand goods, has been redrafted so as to allow the Minister to approve the classes of such goods that may be exempted, and to prescribe the conditions under which the exemption operates;
- (d) A new item 119A has been inserted exempting certain goods imported by approved research organisations, subject to such conditions as may be prescribed by the Minister;
- (e) The former items 119A (graphite and plumbago) and 119B (gratings, etc.) have been consequentially renumbered as 119B and 119C respectively.

Apart from the renumbering of the two items (as mentioned in paragraph (e) above) the existing item numbers have been retained, without change, for ease of reference.

Issued under the authority of the Regulations Act 1936.

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These regulations are administered in the Customs Department.