



THE SALES TAX EXEMPTION ORDER 1974

DENIS BLUNDELL, Governor-General

ORDER IN COUNCIL

At the Government House at Wellington this 24th day of June 1974

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to section 15 of the Sales Tax Act 1974 and section 9 of the Regulations Act 1936, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

ORDER

1. Title and commencement—(1) This order may be cited as the Sales Tax Exemption Order 1974.

(2) This order shall come into force on the 1st day of July 1974.

2. Exemptions from sales tax—Goods of the classes or kinds specified in the First Schedule to this order are hereby exempted from sales tax.

3. Revocations—The orders specified in the Second Schedule to this order are hereby revoked.

SCHEDULES

—
 FIRST 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.
7	Articles and materials specially suited for artists' use, as may be approved by the Minister and under such conditions as he may prescribe.
8	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).
9	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.
10	Articles suited for the use of blind, deaf, or dumb persons, as may be approved by the Minister.
11	Badges and medals, all kinds.
12	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.
13	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.
14	Bellows, all kinds.
15	Bells, other than those of the type used as Christmas or other decorations or as toys.
16	Belt dressings.
17	Belts and belting for driving machines, including conveyor belts and belting, also lacing of leather or other material for such belting.
18	Beverages, not being liquor as defined in section 2 of the Sale of Liquor Act 1962; tea, coffee, cocoa, and other beverage bases.
19	Bolts and bolt ends, rivets, screws, washers, nuts and similar articles, engineers' studs and studding screw hooks and; screw eyes.

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

Item No.	Goods
20	Bookbinders' materials—viz, head bands, tacketing gut, marbling colours, blue or red paste for ruling ink.
21	Bottles, feeding, and teats, covers, and attachments therefor.
22	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.
23	Brushware, all kinds, including brooms and mops, and articles and materials specially suited for use in their manufacture.
24	Builders' and cabinetmakers' hardware.
25	Buttons, buckles, and similar articles used as fasteners (other than of precious metal).
26	Cages, kennels, and other portable enclosures, not being vehicles, for animals.
27	Cartridges, cold starter, for engines.
28	Casein.
29	Casings, sausage.
30	Catgut, natural or artificial.
31	Cement, building.
32	Chain, not being precious metal or coated with precious metal, also hooks, rings, and shackles therefor.
33	Chalks, school.
34	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.
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 wines, confectionery, or toilet preparations, medicated.
41	Preparations (not being preparations otherwise exempted) included in the Drug Tariff pursuant to the Social Security Act 1964.
42	Preparations made from animal glands or tissues, not including cosmetics or toilet preparations.
43	Preparations specially suited for use in scientific investigation, analysis, or research.

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

Item No.	Goods
44	Chemical, pharmaceutical, and related products, viz— <i>continued</i> 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 Hospital Act 1957, or in psychiatric hospitals under the Mental Health Act 1969 and such other institutions as may be approved by the Minister.
45	Cigarettes, tobacco, and tobacco leaf cured.
46	Cigars and snuff.
47	Cinematograph and other image projectors, including accessories peculiar thereto, and films, filmstrips, and slides therefor.
48	Clippers, hair.
49	Clothes driers and airers, clothes lines, clothes pegs, and accessories therefor.
50	Clothes wringers, all kinds.
51	Coffins, coffin furniture and trimmings; crematorium urns, and tombstones.
52	Coins, all kinds; milk, bread, and similar tokens.
53	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic, or numismatic interest.
54	Combs, hair and toilet.
55	Containers suited for storing foods or liquids, empty or containing only non-taxable goods; syphon bottles and other containers for dispensing beverages under pressure.
56	Cordage, rope, and twine, all kinds.
57	Cork board.
58	Cotton waste.
59	Creosote.
60	Crude distillates of coal tar or wood suited for use in the manufacture of disinfectants.
61	Curtains.
62	Cutlery, all kinds.
63	Dairying machinery and appliances.
64	Dees, split.
65	Disinfectants.
66	Dispensers for adhesive tapes and other packaging materials.
67	Drawing instruments; drawing boards; compasses, not being watchchain pendants.
68	Dyestuffs, and dyes crude or manufactured, but not including hair dyes.
69	Earth, sand, gravel, rock, and similar materials; sea shells and fowl grit.
70	Educational apparatus, articles, and materials, as may be approved by the Minister.
71	Egg preservatives.

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

Item No.	Goods
	Electrical goods and materials, viz:
72	Aerial and earth plates.
73	Batteries, dry cell, for bells, bicycle lamps, hand lanterns, hearing aids, and torches.
74	Batteries peculiar to use in miners' safety lamps.
75	Bells, buzzers, and pushes therefor.
76	Earthing clamps.
77	Electric motors, also starters, controllers and slide rails therefor, and starting condensers for single-phase motors.
78	Electrodes, carbon and welding.
79	Equipment, apparatus, and materials, as may be approved by the Minister, specially suited for use in the distribution and control of electricity.
80	Electrical appliances peculiar to electroplating, electro-chemistry, electro-metallurgy, surgery; X-ray tubes.
81	Electric power.
82	Electric sirens, other than those designed for use on motor vehicles.
83	Generators, electric.
84	Grommets and bushings of rubber or other insulating material, suitable for leading insulated wires through sheet metal.
85	Heating and cooking appliances.
86	Insulating materials, all kinds, including mica.
87	Lamps, including torches and bulbs and tubes for the production of electric light but excluding lamps peculiar to use on motor vehicles.
88	Engine packing.
89	Engines, but not including any of the following, viz: marine engines (including outboard engines), engines for motor vehicles, motor cycles, or power cycles.
90	Exports from New Zealand.
91	Eyelets.
92	Eyes, artificial.
93	Farm produce in its natural state.
94	Fats, animal or vegetable, crude or refined.
95	Feathers, ornamental.
96	Fences, and fencing materials, including gates and cattlestops.
97	Filters and filtering media and base exchange media for water softening.
98	Fire-arms, excluding rifles and shot guns; ammunition and explosives, other than fireworks.
99	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.
100	Fireproofing compounds.
101	Flags and similar articles.
102	Flock, kapok, wadding, and similar padding material.
103	Floor coverings, and fixing media therefor.

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

Item No.	Goods
104	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.
105	Flowers, leaves, sprays, artificial, and similar articles, non-edible.
106	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.
107	Franking machines, postal.
108	Fuel of all kinds, including gas.
109	Furnaces.
110	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.
111	Fur skins.
112	Gases, liquefied or compressed.
113	Gelatine, isinglass, and size.
114	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.
115	Glass, all kinds, in sheet.
116	Glazes, vitreous.
117	Glucose, even if fortified.
118	Glycerine.
119	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.
120	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.
121	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.
122	Goods of such classes as may be approved by the Minister, being goods manufactured in New Zealand by wholesalers or manufacturing retailers licensed under the Sales Tax Act 1974, when sold to such departments of State and such instruments of the Executive Government of New Zealand as may be approved by the Minister and under such conditions as he may determine.

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

Item No.	Goods
123	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.
124	Goods of such classes or kinds as may be approved by the Minister, being goods imported by such organisations as he may approve, and which he is satisfied are gifts from persons or organisations overseas for the relief of victims of disasters in New Zealand.
125	Goods of such classes as may be approved by the Minister, and subject to such conditions as he may prescribe, and imported or purchased by such research institutions as the Minister may approve.
126	Graphite and plumbago.
127	Gratings, pit, gully, and trench, and frames therefor.
128	Grinding, polishing, and abrasive materials, stones, appliances, and machines, all kinds.
129	Gums and resins, natural or synthetic, and shellac.
130	Gypsum and plaster of paris.
131	Hair, natural, or imitation, whether or not curled, waved, or made up in any way to make it suitable for wear.
132	Handles for all articles which are themselves exempted from sales tax.
133	Hangers and protective covers for apparel; trouser and tie presses; shoe trees.
134	Heaters, water.
135	Hose and hoses, flexible, and fittings therefor; also hose reels.
136	Hospital bowls, trays, and other utensils.
137	Hot-water bags and hot-water bottles, and covers therefor.
138	Household utensils and articles of a kind commonly used for domestic purposes, including tableware and kitchenware and replicas thereof in miniature; but excluding scent and similar sprays of a kind used for toilet purposes, vacuum flasks and jars, and vases and other ornaments.
139	Incinerators.
140	Ink, printing; powders and pellets for making printing ink.
141	Insecticides and fungicides, all kinds; insect baits and papers; sheep dip.
142	Irons, laundry, all kinds; ironing machines and clothes pressing machines, ironing tables.
143	Joinery.
144	Juices, fruit or vegetable, sweetened or unsweetened; also syrups.
145	Ladders.
146	Lamps and lanterns, and fittings and accessories therefor, but not including those peculiar to use on motor vehicles; lamp-wick and candlewick; candles, night lights, and tapers.
147	Leather.
148	Leather dressings.

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

Item No.	Goods
149	Letter boxes.
150	Lifesaving and other apparatus for the protection of life, as may be approved by the Minister.
151	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.
152	Machinery, machines, machine tools, and appliances, viz: Boring and drilling machines and appliances; also black diamonds, or borts, for diamond drills.
153	Blowers, and fans, exhaust, blast, or ventilating.
154	Compressors, air or gas.
155	Conveyors and elevators.
156	Earthmoving and roadmaking, not including trucks or lorries.
157	Food-preparing machinery and appliances.
158	Hydro-extractors.
159	Metal-working, woodworking, stoneworking, and glassworking machines and appliances.
160	Mining, quarrying, stone-crushing, and gold-saving machinery, not being vehicles.
161	Refrigerators, domestic, commercial, and industrial types.
162	Sewing, knitting, and kilting machines.
163	Washing machines, all kinds.
164	Winches, cranes, capstans, windlasses, and hoists.
165	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.
166	Malt extract, whether or not fortified with fish oils or vitamins.
167	Manicure and pedicure instruments and sets.
168	Manures and other growth regulating and promoting substances and preparations for agricultural use.
169	Mat, reinforcing, of glass fibre.
170	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).
171	Metal, viz: Ingots, billets, blooms, pigs, bar, bolt, rod, channel, girder, sheet, plate, and hoop, unworked.

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

Item No.	Goods
	Metal, viz— <i>continued</i>
172	Galvanised sheet, flat or corrugated.
173	Sheets, perforated.
174	Foil.
175	Lathing, mesh, and ties.
176	Metal shafting.
177	Metal wool.
178	Ores of metals of all kinds.
179	Wire fabric, electrically welded.
180	Wire netting.
181	Wire, plain or barbed, or prepared in any way to make it suitable for baling and similar purposes.
182	Zinc dust and zinc shavings.
183	Metal-workers' surface and case-hardening compounds; welding and brazing rods and compounds; solder and soldering compounds.
184	Methanol.
185	Methylated spirits.
186	Mirrors and fittings therefor.
187	Models to scale (not being toys) of machines, ships, aircraft, buildings, and other articles as may be approved by the Minister.
188	Money-boxes.
189	Mounts, stamp; mounting corners, photograph.
190	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.
191	Nails, tacks, staples, and corrugated saw-edge fasteners including such material in strip form.
192	Napery; napkin rings, and table mats of all kinds.
193	Nets and netting.
194	Numbers and letters for identification of houses.
195	Oil and grease applicators and dispensers, not being machines or appliances of the types used for vending petrol.
	Oils, viz:
196	Animal, crude or refined.
197	Crude petroleum, crude residual oil, once-run shale oil and crude distillates of petroleum.
198	Essential.
199	Ester oil, a substitute for olive oil in wool batching.
200	Kerosene.
201	Mineral, denatured in New Zealand under prescribed conditions and for prescribed purposes.
202	Motor spirits.
203	Mould and form, as may be approved by the Minister.
204	Paraffin, medicinal.

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

Item No.	Goods
	<i>Oils, viz—continued</i>
205	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.
206	Transformer and penetrol oils when purchased for use solely in transformers and switchgear.
207	Vegetable, all kinds.
	<i>Packing materials, viz:</i>
208	Cardboard boxes and paper boxes, complete but not containing goods; paper, and cardboard, cut or shaped for wrappers, boxes, or other receptacles.
209	Containers, being ordinary trade containers for packing goods, empty or containing only non-taxable goods.
210	Containers which contain taxable goods and for the value of which credit is allowed when they are returned to the seller.
211	Paper, and cardboard, corrugated.
212	Stoppers, plain unornamental, for bottles, jars, drums, and casks.
213	Strapping, metal, suitable for binding cases, crates, bales, and similar articles; also seals and studs for use therewith.
214	Wood wool and paper wool.
215	Wrappers, printed or unprinted.
216	Paintings, pictures, drawings, engravings, and photographs, framed or unframed.
217	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.
	<i>Paints and related products, viz:</i>
218	Barytes and whiting.
219	Metallic soaps.
220	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.
221	Preparations, not being paints, for the protection of metal and other surfaces as may be approved by the Minister.
222	Preparations specially suited for coating bakers' tins and trays.
223	Putty and other fillers for wood or metal.
	<i>Paper, viz:</i>
224	Building.
225	Cardboard and similar boards.
226	Paper tape in rolls specially suited for use with type-casting machines.
227	Newsprint.

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

Item No.	Goods
	Paper, viz— <i>continued</i>
228	Paper, unprinted, in sheets or rolls, other than carbon and similar coated copying papers.
229	Toilet.
230	Waxed.
231	Wrapping.
232	Paperhangings and similar wall coverings.
233	Papers with surfaces sensitive to light or heat.
234	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.
235	Petroleum jelly.
236	Picture or photograph frames or mounts, and mouldings therefor.
237	Pins, all kinds, but not including jewellery pins or pins (other than cotter, taper, and split) for motor vehicles.
238	Pipe-jointing compounds; hemp and similar packings; lead wool for pipe packing.
239	Pipes, piping, tubes, and tubing, and fittings therefor.
240	Plants, live.
241	Plastic materials, including celluloid, in sheets or rolls.
242	Plastic monofilament.
243	Poisons for animals.
244	Poles, and butts, concrete.
245	Polishes; shoe polishing pads and outfits.
246	Posters, showcards, and signs.
247	Powders, toilet, specially prepared and put up for infants' use.
248	Prefabricated metal bridges of such types as may be approved by the Minister.
	Printed matter and stationery, viz:
249	Albums, all kinds.
250	Cards, viz: greeting, invitation, visiting, appointment, membership, and similar cards.
251	Certificates of merit or proficiency.
252	Circulars, including those typewritten or duplicated.
253	Envelopes and other receptacles specially printed for voluntary donations to churches and charitable organisations.
254	Labels and tags, all kinds.
255	Maps, charts, plans, and similar articles
256	Music manuscript books and paper.
257	Patterns, paper.
258	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).

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

Item No.	Goods
	Printed matter and stationery, viz— <i>continued</i>
259	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.
260	Scorecards and scorebooks for sports (excluding gaming scorecards and scorebooks).
261	Sunday-school and day-school lesson sheets and cards.
262	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 250.
263	Transfers, paper.
264	Printing machines; printer's type and materials suited only for the use of printers or process engravers.
265	Pulp, paper and wood.
266	Pumps, all kinds, excluding petrol vending machines.
267	Raffia.
268	Rails, points, crossings, and other fittings, specially suited for use on railways and tramways, other than toy railways or tramways.
269	Ranges, stoves, and heating radiators of all kinds; fire grates, fire backs, and hobs.
270	Razors, all kinds, razor blades, razor strops and other razor sharpeners, and shaving sets.
271	Refractory materials, including bricks, blocks, linings, clays, and cements.
272	Regalia, emblems, certificates, almanacs, and banners, being the property of any society or branch registered under the Friendly Societies Act 1909.
273	Road-rail and similar containers specially designed to be equally suitable for transport by rail, road, and ship.
274	Roofing materials and accessories.
	Rubber, and articles manufactured therefrom, viz:
275	Bands, rubber.
276	Blocks, plates, sheets, strips, rods, and profile shapes, plain, unworked, of rubber (including sponge rubber and rubber backed with textile or other material).
277	Granulated or powdered rubber.
278	Latex in solution.
279	Patches of rubber or rubberised fabric for the repair of rubber tyres or tubes.
280	Repair outfits for rubber tyres or tubes.
281	Rubbish receptacles.

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

Item No.	Goods
282	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.
283	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.
284	Salt, common.
285	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.
286	School bags as may be approved by the Minister.
287	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, astronomical telescopes, and magnifying glasses; also such instruments, and apparatus, specially suited for scientific and philosophical purposes, as may be approved by the Minister.
288	Seals, lead, and similar articles of other metal.
289	Sensitised surfaces specially suited for use in X-ray photography.
290	Sewing, knitting, crochet, and darning requisites.
291	Sheep and cattle licks.
292	Sheep and cattle marking fluids; raddle.
293	Ships and other vessels; dredges and floating docks; such articles, peculiar to use on ships, other vessels, dredges and floating docks, as may be approved by the Minister.
294	Shot, including chilled shot.
295	Sieves.
296	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.
297	Slagwool; rockwool; asbestos fibre, rope, and cloth, and similar heat insulating materials.
298	Sponges, all kinds.
299	Sporting and athletic requisites as may be approved by the Minister; also billiard requisites and fishing tackle.
300	Springs, metal, other than undercarriage springs.
301	Stamps, postage, used or unused.

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

Item No.	Goods
302	Stencil plates, letters, and figures.
303	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.
304	Surgeons', physicians', dentists', and opticians' appliances, instruments, and materials.
305	Tackle blocks of wood.
306	Tanks, cisterns, cylinders, and vats, of any material, for gases or liquids; coppers, washing.
307	Tanners', curriers', and bootmakers' inks and stains.
308	Tape, adhesive, of any material, printed or unprinted, and dispensers therefor.
309	Tar.
310	Tarpaulins and rick covers.
311	Tents.
	Textiles, fibres, yarns, and textile articles, viz:
312	Braids, bindings, and cords, all kinds.
313	Fabrics, narrow, all kinds, whether printed or unprinted, not including ribbons for typewriters or other office machinery.
314	Fibres, yarns, and threads, of all kinds.
315	Textile piecegoods, including felted textiles; felt piecegoods and tailors' trimmings.
316	Tiles of any material.
317	Timber, plywood, laminated wood, and veneers.
318	Time registers, and time detectors, not being watches or clocks.
319	Tools, all kinds; tool bags and tool containers; carpenters' nail bags.
320	Traps, animal.
321	Trophies, articles peculiarly suited for award as, viz: cups, shields, and such other articles as may be approved by the Minister.
322	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 as may be approved by the Minister; 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.
323	Umbrellas, parasols, sunshades, and walking sticks, also materials specially suited for the manufacture or repair thereof.
324	Vacuum cleaners, all kinds; carpet-sweeping and floor-polishing machines and appliances.
325	Valves, cocks, taps, tobies, hydrants, and similar articles, of any material, and fittings and accessories therefor, but not including valves for motor-vehicle engines.

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

Item No.	Goods
326	Vases, horticultural, as may be approved by the Minister.
327	Vegetables, fruits, grains, and seeds.
328	Vehicles, tractors, and fittings therefor, viz:
328	Ambulances.
329	Belts, passenger safety, for use in motor vehicles, whether or not fitted in a vehicle.
330	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.
331	Caravans, trailer type, permanently fitted with living accommodation.
332	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.
333	Farm sleds and farm wagons, not being motor vehicles.
334	Fire engines.
335	Hand-propelled vehicles for the carriage of goods.
336	Invalid carriages and chairs as may be approved by the Minister, and appliances designed to enable disabled persons to drive motor vehicles.
337	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.
338	Perambulators and similar vehicles.
339	Self-propelled road rollers, sweepers, sprinklers, line markers, gully and cesspit emptiers and flushers.
340	Steam engines with boilers of the locomotive type.
341	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 which, if imported, would be classified under Tariff heading 87.01 of the Customs Tariff.
342	Tramcars.
343	Wagons, trolleys, or wheeled pallets, not being road trailers, specially designed for the handling of bulk cargo containers, as may be approved by the Minister and under such security as the Collector may require that they will be exported.

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

Item No.	Goods
344	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.
345	Water and ice.
346	Water-proofing compounds.
347	Waxes.
348	Weed and scrub killing preparations.
349	Weighing machines, scales, and balances, all kinds.
350	Window blinds, and articles and materials peculiar to use in their manufacture.
351	Windows, and fittings and materials for their manufacture.
352	Yeast.
353	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,— <ul style="list-style-type: none"> (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 (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.

SECOND SCHEDULE

ORDERS REVOKED

Title	Serial No.
The Sales Tax Exemption Order 1967	1967/48
The Sales Tax Exemption Order 1967 Amendment No. 1	1967/237
The Sales Tax Exemption Order 1967 Amendment No. 2	1968/31
The Sales Tax Exemption Order 1967 Amendment No. 3	1969/183
The Sales Tax Exemption Order 1967 Amendment No. 4	1970/91
The Sales Tax Exemption Order 1967 Amendment No. 5	1970/123
The Sales Tax Exemption Order 1967 Amendment No. 6	1971/56
The Sales Tax Exemption Order 1967 Amendment No. 7	1971/173
The Sales Tax Exemption Order 1967 Amendment No. 8	1971/180
The Sales Tax Exemption Order 1967 Amendment No. 9	1972/4
The Sales Tax Exemption Order 1967 Amendment No. 10	1973/19
The Sales Tax Exemption Order 1967 Amendment No. 11	1973/49
The Sales Tax Exemption Order 1967 Amendment No. 12	1974/118

P. G. MILLEN,
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 1967 and its amendments. Apart from minor drafting changes, the only amendment is item 122 which refers to goods of such classes and kinds as may be approved by the Minister of Customs and which are exempt from sales tax when sold to Government departments approved by the Minister.

Issued under the authority of the Regulations Act 1936.
Date of notification in *Gazette*: 27 June 1974.
This order is administered in the Customs Department.