

1957/181



**THE SALES TAX (MISCELLANEOUS GOODS)  
EXEMPTION ORDER 1957**

---

H. E. BARROWCLOUGH, Administrator of the Government

**ORDER IN COUNCIL**

At the Government House at Wellington this 3rd day of September 1957

Present:

HIS EXCELLENCY THE ADMINISTRATOR OF THE GOVERNMENT IN COUNCIL

PURSUANT to the Sales Tax Act 1932-33, His Excellency the Administrator of the Government, 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 (Miscellaneous Goods) Exemption Order 1957.

(2) This order shall come into force on the 4th day of September 1957.

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

(2) The Sales Tax Exemption Order 1955\*, as amended by the Sales Tax Exemption Order (No. 4) 1956†, is hereby consequentially amended by omitting from the Second Schedule thereto the items set out in the First Schedule hereto, except Tariff Item 259.

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

(2) The Sales Tax Exemption Order 1955\* is hereby consequentially amended by inserting in the Second Schedule thereto, in their appropriate alphabetical order, the items set out in the Second Schedule hereto.

## SCHEDULES

## FIRST SCHEDULE

## SALES TAX EXEMPTIONS REVOKED

Cycle repair outfits.

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 1955\*).

Tariff Item	
135	Scientific and philosophical instruments and apparatus, viz.: <i>assay balances; chemical balances</i> , sensitive to 2 milligrammes or less; <i>laboratory retorts, 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.
185	Umbrellas, parasols, and sunshades.
240	Films for cinematographs and similar instruments.
259	Slides for magic lanterns.
351	Machinery, machines, machine tools, and <i>appliances</i> ; viz.: (5) Vacuum cleaners, viz.: (a) Electric. (b) Other. (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. (15) Weighing machines, scales, and balances, n.e.i.
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.

## SECOND SCHEDULE

## EXEMPTIONS FROM SALES TAX CREATED OR SUBSTITUTED

- Appliances designed to enable disabled persons to drive motor vehicles.  
Cleats, all kinds.  
Clothes wringers, all kinds.  
Cotton waste; dish cloths, polishing cloths, and dusters, wholly of textile.  
Films for cinematographs and similar instruments.  
Grinding mills, grinding pans, ball mills, tube mills, bone crushers, corn mills, coffee and spice mills, food chopping, mincing, and similar machines; food mixing machines, power operated.  
Papers with surfaces sensitive to light or heat.  
Rubber tyre repair outfits for cycles and motor vehicles.  
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.  
Sewing machines, all kinds.  
Slides for magic lanterns.  
Tools, all kinds.  
Umbrellas, parasols, and sunshades.  
Vacuum cleaners, all kinds.  
Vases, horticultural, as may be approved by the Minister.  
Vibert boxes.  
Washing machines, all kinds.  
Weighing machines, scales, and balances, all kinds.

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 provides for further exemptions from sales tax. The exemptions revoked are all covered by the new exemptions.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 3 September 1957.

These regulations are administered in the Department of Customs.