

Record No.	No. of Decision.	Decision of Minister.
C 37/4/11	4	<p>(1) When the following conditions apply, viz. :—</p> <p>(a) When taxable goods for use as materials in the manufacture of goods are supplied by a wholesaler or a retailer to a person (other than a manufacturer whose premises are registered under the Factories Act, 1921-22); and</p> <p>(b) Such taxable goods remain the property of the wholesaler or retailer; and</p> <p>(c) Such person does not manufacture goods otherwise than from materials so supplied as aforesaid); and</p> <p>(d) Taxable goods are manufactured from such materials and delivered to the wholesaler or retailer,—</p> <p>the person manufacturing the taxable goods will not be required to be licensed as a wholesaler or as a manufacturing retailer.</p> <p>(2) The taxable goods so manufactured will be regarded as having been manufactured by the wholesaler or retailer who supplied the materials, and he will be required to be licensed under the Act.</p>
C 37/6/4	5	<p>The equivalent in New Zealand currency of the value of goods for Customs duty under subparagraph (i) of paragraph (c) of subsection (1) of section 13 of the Act will, until further notice, be determined by adding twenty-five per centum to such value for Customs duty in respect of importations from all countries other than Australia. The value for Customs duty of goods imported from Australia will be deemed to be in New Zealand currency.</p>
C 37/5/5	6	<p>When goods are sold by exporters abroad to retailers in New Zealand at a price delivered to the purchaser (including freight, insurance, exchange, duty, sales tax, and other charges) and the goods are consigned to an agent in New Zealand of the exporters, the agent paying the duty and distributing the goods, sales tax, under paragraph (c) of subsection (1) of section 13 of the Act, will be payable by such agent at the time of the entry of the goods for home consumption. When such goods have been so sold by exporters abroad to licensed wholesalers in New Zealand sales tax will not be payable until the goods are sold or used by such wholesalers.</p>
C 37/6	7	<p>Where taxable goods are sold by a wholesaler at a net cash price and an increase (known as a plusage) is added to the price on the understanding that this increase will not be charged if payment for the goods is made on or before a date fixed in accordance with usual commercial practice, the sale value of such taxable goods, for the purposes of paragraph (a) of subsection (1) of section 13 of the Act, will be the sum of such net cash price and the increase (or plusage).</p>
C 37/6	8	<p>Where taxable goods are sold by a wholesaler at a net cash price and such goods are not of a class or kind usually sold in New Zealand at net cash prices, the sale value of such goods, for the purposes of paragraph (c) of subsection (1) of section 13 of the Act, will be the price at which the goods would have been sold if they had been sold on credit on usual trade terms.</p>
C 37/2/24	9	<p>Where joinery (such as doors, window-sashes, staircases, and similar goods) is manufactured by a builder for use by him in the construction of buildings he will be regarded as a manufacturing retailer manufacturing such joinery for use by him, and will be required to be licensed and make returns and pay sales tax accordingly.</p>

GEO. CRAIG, Comptroller of Customs.