

Minister's Decisions under Sales Tax Act, 1932-33.

Customs Department, Wellington, 30th May, 1933.

IT is hereby notified for public information that the Minister of Customs has decided to interpret the Sales Tax Act, 1932-33 (hereinafter referred to as "the Act") as under:—
It should be understood that the decisions contained herein may be revised from time to time in the light of further information which may be obtained by the Minister.

Record No.	No. of Decision.	Decision of Minister.																		
C (s) 21/63	10	<p>With respect to the exemption in the First Schedule to the Act concerning chemicals, drugs, and similar preparations for use in hospitals the following institutions have been approved thereunder:—</p> <p>(a) Hospitals under the control of the Department of Health. (b) Charitable institutions under the control of Hospital Boards. (c) The Rannerdale Home, Christchurch. (d) The Evelyn Firth Home, Auckland. (e) The Mowai Home, Wellington. (f) The Montecillo Home, Dunedin.</p> <p>Chemicals, drugs, and similar preparations, approved by the Minister, when purchased exclusively for use in such institutions and not for resale will accordingly be exempt from sales tax.</p>																		
	11	<p>The following goods are to be regarded as (a) included or (b) not included under the exemptions set out in Column No. 1 (below):—</p> <table border="1"> <thead> <tr> <th>Exemption. Column No. 1.</th> <th>Goods regarded as included under Exemption. Column No. 2.</th> <th>Goods not regarded as included under Exemption. Column No. 3.</th> </tr> </thead> <tbody> <tr> <td>C (s) 7/1 .. Animal fats or oils, crude or refined</td> <td>Cod liver oil, whale oil, shark oil, and fish oil, provided that they have not been mixed with other materials. Suet, shredded, and dusted with rice flour.</td> <td></td> </tr> <tr> <td>C (s) 6/4 .. Bags, bottles, boxes, &c., being ordinary trade containers for packing goods</td> <td>Seed pockets printed or lithographed to illustrate the nature of the seeds to be packed therein; also envelopes printed with the name of a seedsman and a reference to seeds to be packed therein. Timber in the form of "box shooks."</td> <td></td> </tr> <tr> <td>C (s) 10/1 .. Bread, cakes, scones, pastry, and sandwiches</td> <td>..</td> <td>Biscuits and rusks.</td> </tr> <tr> <td>C (s) 20/1 .. Candles</td> <td>"Night lights" and tapers.</td> <td></td> </tr> <tr> <td>C (s) 4/4 .. Chemicals, drugs, and similar preparations, for use in hospitals, &c.</td> <td>The following goods when purchased exclusively for use in hospitals or institutions included in, or approved by the Minister under, the exemption and not for resale:— Drugs and chemicals used for therapeutic purposes only. Acids, viz.: Acetic, citric, oleic, tartaric. Agar. Adeps Lanae (Lanolin or wool fat). Camphor. Cocoa butter. Cresote, beechwood. Dyes, acri-flavine and similar. Dyes, microscopic. Ergosterol, irradiated. Fructose (Laevulose). Gases, viz.: Carbon dioxide, oxygen, oxygen and carbon dioxide mixture, oxygen and nitrous oxide mixture, nitrous oxide. Glucose (dextrose or grape sugar). Glycerin. Guaiacol. Gums, viz.: Acacia and tragacanth. Iodine. Iron, therapeutic. Kaolin. Liquorice. Malt extract. Menthol. Mercury. Methyl salicylate.</td> <td></td> </tr> </tbody> </table>	Exemption. Column No. 1.	Goods regarded as included under Exemption. Column No. 2.	Goods not regarded as included under Exemption. Column No. 3.	C (s) 7/1 .. Animal fats or oils, crude or refined	Cod liver oil, whale oil, shark oil, and fish oil, provided that they have not been mixed with other materials. Suet, shredded, and dusted with rice flour.		C (s) 6/4 .. Bags, bottles, boxes, &c., being ordinary trade containers for packing goods	Seed pockets printed or lithographed to illustrate the nature of the seeds to be packed therein; also envelopes printed with the name of a seedsman and a reference to seeds to be packed therein. Timber in the form of "box shooks."		C (s) 10/1 .. Bread, cakes, scones, pastry, and sandwiches	..	Biscuits and rusks.	C (s) 20/1 .. Candles	"Night lights" and tapers.		C (s) 4/4 .. Chemicals, drugs, and similar preparations, for use in hospitals, &c.	The following goods when purchased exclusively for use in hospitals or institutions included in, or approved by the Minister under, the exemption and not for resale:— Drugs and chemicals used for therapeutic purposes only. Acids, viz.: Acetic, citric, oleic, tartaric. Agar. Adeps Lanae (Lanolin or wool fat). Camphor. Cocoa butter. Cresote, beechwood. Dyes, acri-flavine and similar. Dyes, microscopic. Ergosterol, irradiated. Fructose (Laevulose). Gases, viz.: Carbon dioxide, oxygen, oxygen and carbon dioxide mixture, oxygen and nitrous oxide mixture, nitrous oxide. Glucose (dextrose or grape sugar). Glycerin. Guaiacol. Gums, viz.: Acacia and tragacanth. Iodine. Iron, therapeutic. Kaolin. Liquorice. Malt extract. Menthol. Mercury. Methyl salicylate.	
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