

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

Customs Department, Wellington, 11th September, 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. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| C (s) 24/24 | 20 | Whenever sales of cement are made by licensed wholesalers, whether manufacturers or not, the sale value for the purposes of paragraph (a) of subsection (1) of section 13 of the Act shall be the price at which cement is for the time being <i>bona fide</i> sold on credit by the manufacturers f.o.b. works. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C (s) 24/13 | 21 | When ice-cream is sold by a licensed wholesaler at a price which includes charges for delivery and for the "servicing" of containers, the sale value of such ice-cream for the purposes of paragraph (a) of subsection (1) of section 13 of the Act shall, in the meantime, be assessed at 5s. per gallon. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | The following goods are to be regarded as (a) included or (b) not included under the exemptions set out in Column No. 1 (below):— | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <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) 6/2</td> <td>22</td> <td>Bags, bottles, boxes, &c., being ordinary trade containers for packing goods</td> <td>Egg sections or fillers, also "cushion flats" used in the packing of eggs in crates</td> <td>"Flats," rectangular pieces of cardboard used in packing eggs in crates.</td> </tr> <tr> <td>C (s) 21/64/2</td> <td>..</td> <td>Coffins</td> <td>Crematorium urns.</td> <td></td> </tr> <tr> <td>C (s) 20/15</td> <td>..</td> <td>Ships, dredges, and similar vessels</td> <td>Any vessel which is decked and is propelled by any means other than oars or paddles.</td> <td></td> </tr> <tr> <td>C (s) 2/7/3</td> <td>..</td> <td>Tractors and traction-engines and parts peculiar to the same</td> <td>Engines for tractors, provided that it can reasonably be shown that they are not suited for use on motor-vehicles, also parts of such engines except those listed in Column No. 3</td> <td>Bolts, nuts, rivets, washers, screws, piston-rings, sparking-plugs, magnetos or other types of electric generators and parts thereof.</td> </tr> <tr> <td>C (s) 4/18/2</td> <td>..</td> <td>Insecticides and fungicides for agricultural uses (Tariff item 119)</td> <td>..</td> <td>Keating's and similar insect-powders.</td> </tr> <tr> <td>C (s) 6/1</td> <td>..</td> <td>Wrapping-paper, printed or unprinted (Tariff item 298)</td> <td>Toilet-paper made up from wrapping-paper</td> <td>Toilet-paper made up from creped newsprint or from any other paper than wrapping-paper.</td> </tr> <tr> <td>C (s) 3/36</td> <td>..</td> <td>Machinery, &c., of a class or kind which, if they had been approved by the Minister under Tariff item 352 of the Customs Tariff, would have been admitted thereunder</td> <td>Ammonia purger, the "Linde," for separating non-condensable gases.</td> <td></td> </tr> <tr> <td>C (s) 2/21</td> <td>..</td> <td></td> <td>Filters, of types approved by the Minister, when sold to or imported by local government bodies, provided that a declaration under the Act is delivered to a Collector of Sales Tax that they will be used only in purifying water-supplies.</td> <td></td> </tr> <tr> <td>C (s) 3/34</td> <td>..</td> <td>..</td> <td>Firebars and furnace-castings for boiler furnaces.</td> <td></td> </tr> <tr> <td>C (s) 2/22</td> <td>..</td> <td>..</td> <td>Lasts, wood or iron, peculiar to use in the manufacture or repair of boots and shoes.</td> <td></td> </tr> <tr> <td>C (s) 3/9/3</td> <td>..</td> <td>..</td> <td>Milk-cocks for use in the manufacture of milk-vats.</td> <td></td> </tr> <tr> <td>C (s) 3/6/4</td> <td>..</td> <td>..</td> <td>Sterilizers, steam, for dairy or farm use.</td> <td></td> </tr> </tbody> </table> | Exemption. 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E. D. GOOD, for Comptroller of Customs.