

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

Customs Department, Wellington, 28th May, 1934.

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) 24/23	28	<p>In the case of steel beams, joists, girders, angles, plates, and similar articles of steel for structural building purposes, drilled, bored, mitred, cut, or similarly manufactured or fabricated by a person, company, or firm licensed under the Act as a manufacturing retailer, and with respect to which the Collector is satisfied that sales tax has been paid on the taxable goods used in the manufacture of the completed goods, or that such taxable goods were imported or purchased by the manufacturing retailer not later than the 8th day of February, 1933, the sale value of the completed goods, for the purposes of the proviso to paragraph (b) of subsection (1) of section 13 of the Act shall, except in such cases as the Minister may direct, be the amount of wages actually paid by the manufacturing retailer in respect of all the manufacturing processes involved in the manufacture of the completed goods from such taxable goods increased by 20 per centum of such amount.</p> <p>(NOTE.—For the purposes of this decision the term "wages" includes all wages, salaries, and other emoluments paid to principals, partners, factory-managers, foremen, overseers, operatives, and other persons employed in the licensee's factory or workroom; and in the case of persons who are employed partly in the factory or workroom and partly in other places, includes the proportionate part of the wages paid to such persons in respect of their services in the factory or workroom.)</p>																																							
		<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) 2/6</td> <td>Dairying machinery and appliances, viz.: Rubber inflation tubing, &amp;c.</td> <td>Rubber tubing for air and milk lines of milking-machines.</td> </tr> <tr> <td>C (s) 20/15/4</td> <td>Ships, dredges, and similar vessels</td> <td>Hulks and barges.</td> </tr> <tr> <td>C (s) 4/23</td> <td>Disinfectants n.e.i., &amp;c. (Tariff item 104)</td> <td>..</td> </tr> <tr> <td>C (s) 4/2/2</td> <td>Insecticides, &amp;c., for agricultural uses (Tariff item 119)</td> <td>Horticultural naphthalene (Hort-nap).</td> </tr> <tr> <td>C (s) 2/30</td> <td>Electric motors (Tariff item 338 (1))</td> <td>..</td> </tr> <tr> <td>C (s) 3/17</td> <td>Wire, metal, plain n.e.i. (Tariff item 357 (10))</td> <td>Iron, wire, not exceeding <math>\frac{1}{8}</math> in. in diameter. Wire, metal, other than iron, of all diameters.</td> </tr> <tr> <td>C (s) 10/8/3 C (s) 10/2/5</td> <td>Foods composed of dried milk and dried malt extract with or without other ingredients</td> <td>"Nescao." "Lactomineral."</td> </tr> <tr> <td>C 2/271/6 C (s) 11/2</td> <td>Machinery of a class or kind which, if they had been approved by the Minister under item 352 of the Customs Tariff, would have been so admitted</td> <td>Hosiery-drying forms, all types. Insulators, pin-type transmission line, all voltages. Insulators, strain or shackle type, all voltages. Manure-driers. Water-softening plants.</td> </tr> <tr> <td>C (s) 2/31 C (s) 4/21</td> <td>Inorganic sulphides and sulphites</td> <td>..</td> </tr> <tr> <td>C 29/16</td> <td>Vegetables, fruits, nuts, grains, and seeds which are in their natural state, &amp;c.</td> <td>Mushroom-spawn.</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Condy's crystals.  Rotary converters (capable of being used as electric generators).  Photographic hyposulphite of soda (sodium-thiosulphate).</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) 2/6	Dairying machinery and appliances, viz.: Rubber inflation tubing, &c.	Rubber tubing for air and milk lines of milking-machines.	C (s) 20/15/4	Ships, dredges, and similar vessels	Hulks and barges.	C (s) 4/23	Disinfectants n.e.i., &c. (Tariff item 104)	..	C (s) 4/2/2	Insecticides, &c., for agricultural uses (Tariff item 119)	Horticultural naphthalene (Hort-nap).	C (s) 2/30	Electric motors (Tariff item 338 (1))	..	C (s) 3/17	Wire, metal, plain n.e.i. (Tariff item 357 (10))	Iron, wire, not exceeding $\frac{1}{8}$ in. in diameter. Wire, metal, other than iron, of all diameters.	C (s) 10/8/3 C (s) 10/2/5	Foods composed of dried milk and dried malt extract with or without other ingredients	"Nescao." "Lactomineral."	C 2/271/6 C (s) 11/2	Machinery of a class or kind which, if they had been approved by the Minister under item 352 of the Customs Tariff, would have been so admitted	Hosiery-drying forms, all types. Insulators, pin-type transmission line, all voltages. Insulators, strain or shackle type, all voltages. Manure-driers. Water-softening plants.	C (s) 2/31 C (s) 4/21	Inorganic sulphides and sulphites	..	C 29/16	Vegetables, fruits, nuts, grains, and seeds which are in their natural state, &c.	Mushroom-spawn.				Condy's crystals.  Rotary converters (capable of being used as electric generators).  Photographic hyposulphite of soda (sodium-thiosulphate).
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E. D. GOOD, for Comptroller of Customs.