

*Exempting certain Goods from Sales Tax.—(C. No. 127.)*

BLEDISLOE, Governor-General.

## ORDER IN COUNCIL.

At the Government House at Wellington, this 20th day of November, 1934.

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL.

IN pursuance and exercise of the powers conferred on him by section twelve of the Sales Tax Act, 1932-33, His Excellency the Governor-General of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby revoke the exemption from sales tax of goods of the classes or kinds included in the First Schedule to the Sales Tax Act, 1932-33, and in the Orders in Council set out in the First Schedule hereto, and doth hereby exempt from sales tax goods of the classes or kinds specified in the Second Schedule hereto, and doth declare that the said revocation and exemption shall come into force on the publication of this Order in the *New Zealand Gazette*.

## FIRST SCHEDULE.

## ORDERS IN COUNCIL REVOKED.

ORDER in Council dated 22nd May, 1933, and published in *Gazette* of 23rd May, 1933.

Order in Council dated 25th July, 1933, and published in *Gazette* of 27th July, 1933.

Order in Council dated 20th November, 1933, and published in *Gazette* of 30th November, 1933.

Order in Council dated 21st February, 1934, and published in *Gazette* of 1st March, 1934.

Order in Council dated 25th June, 1934, and published in *Gazette* of 28th June, 1934.

## SECOND SCHEDULE.

## EXEMPTIONS FROM SALES TAX.

Aceto-arsenites.  
 Acids, viz., arsenic, carbolic, and sulphuric.  
 Air and gas compressors.  
 Alumina, sulphate of.  
 Ammonia, anhydrous and liquid.  
 Animal fats or oils, crude or refined.  
 Annatto.  
 Arsenates and arsenites, inorganic.  
 Arsenic, oxides of.  
 Bags, bottles, boxes, cases, casks, crates, cylinders, drums, jars, sacks, tins, woolpacks, and other containers, empty or containing non-taxable goods, and being ordinary trade containers for packing goods.  
 Bags, bottles, boxes, cases, casks, crates, cylinders, drums, jars, sacks, tins, woolpacks, and other containers which contain taxable goods and for the value of which credit is allowed when they are returned to the seller.  
 Barley flour, prepared.  
 Bees.  
 Bells for use in churches only.  
 Belting for driving machinery, including conveyor belting and lacing of leather or other material for such belting; cordage or rope for driving machinery.  
 Binder-twine.  
 Box-straping, metal, suitable for binding cases, crates, and similar articles, also seals for use therewith.  
 Bran, pollard, and sharps.  
 Bread, cakes, scones, pastry, and sandwiches.  
 Butter and cheese.  
 Calcium chloride.  
 Candles.  
 Caps or stoppers, cardboard, for milk and cream bottles.  
 Carbide of calcium.  
 Card clothing suitable for use in woollen-mills and paper-mills.  
 Casein.  
 Catalogues, trade, and similar articles approved by the Minister.  
 Celluloid, and similar materials, plain, in sheets or rolls, unprinted.  
 Chaff.  
 Chain belting, loose link and other.  
 Chemicals, drugs, and similar preparations, approved by the Minister, for use in hospitals under the control of Hospital Boards or in private hospitals as defined in section 125 of the Hospitals and Charitable Institutions Act, 1926, or in public institutions under the Mental Defectives Act, 1911, and such other institutions as may be approved by the Minister, when such preparations are purchased exclusively for use in such hospitals or institutions and are not for resale.

Chlorinated lime.  
 Cigarettes.  
 Circulars, typewritten or duplicated, whether perforated or not.  
 Clay and soil.  
 Clips, metal, for attaching fencing-wire to fencing-droppers.  
 Coal (including briquettes, carbonettes, and similar articles made from coal), charcoal, coke, and firewood.  
 Coffin furniture and trimmings, including shrouds.  
 Coffins and crematorium urns.  
 Coin, metal.  
 Concrete-mixers.  
 Copper, inorganic salts of.  
 Cordage, metal, not being precious metal.  
 Cork board, having a thickness of one inch or over.  
 Corrugated saw-edge fasteners for boxes.  
 Cornflour.  
 Corn mills, coffee and spice mills, food chopping and mincing machines, peculiar to use in manufacturing or industrial processes, as approved by the Minister.  
 Crude distillates of coal tar or of wood as may be approved by the Minister.  
 Cyanides, inorganic.  
 Dairying machinery, and appliances, viz., vacuum pans, vats, or tanks, other than those lined with glass, porcelain, or enamel (when sold to a dairy factory or manufacturer of milk products); also the following articles made of rubber identifiable as parts of dairying machinery, viz., inflation tubing, milking-machine rings, washers, releaser connections, and similar rubber fittings.  
 Drugs, chemicals, and other substances, for use as indicators in X-ray examinations.  
 Eggs, fresh or preserved, and egg-pulp.  
 Electric motors, also starters, controllers, and slide rails therefor.  
 Electric power and light.  
 Emery and similar wheels.  
 Emery-paper, emery-cloth, and glass paper, whether in sheets, or in rolls, or cut into shapes.  
 Explosives, viz., blasting and mining powder, nitro-glycerine, giant powder, nitro and other explosives.  
 Eyes, artificial.  
 Farm-produce in its natural state when sold by a farmer, if of his own production.  
 Fencing posts, concrete.  
 Fencing standards and droppers of metal; also metal plates for use therewith.  
 Films for cinematographs or similar instruments.  
 Filtering and purifying media essential to the manufacture of non-taxable goods when purchased or imported for use only in a manufacturing warehouse licensed under section 108 of the Customs Act, 1913.  
 Fish, fresh, raw, or smoked (including crayfish and other crustaceans).  
 Floating docks.  
 Flowers, cut, in their natural state, and leaves, grasses, and similar articles suitable for use therewith, also wreaths, bouquets, and similar goods made wholly or chiefly therefrom.  
 Foods composed of dried milk and dried malt-extract with or without other ingredients, as may be approved by the Minister.  
 Foods peculiar to use as stock and poultry foods.  
 Formic aldehyde and solutions thereof.  
 Gas, viz., acetylene and coal, for heating or illuminating.  
 Gold and silver bullion.  
 Goods, *bona fide* second-hand, being goods that have already been used in New Zealand.  
 Goods exported from New Zealand.  
 Goods not liable to Customs duty (including goods liable to primage duty only) imported by persons not engaged in business.  
 Goods with respect to which the Collector is satisfied that they are *bona fide* presents sent from abroad to persons in New Zealand.  
 Grain, ground, mixtures of.  
 Grain, poisoned, for killing birds.  
 Grinding-machines, emery and similar.  
 Hair, viz., cow, horse, and pig in its natural state.  
 Hay and straw.  
 Hemp and tow.  
 Hides, skins, and pelts, raw.  
 Honey.  
 Hoops, metal, in short lengths, specially suitable for wool-baling or similar purposes.  
 Hops.  
 Horns, hoofs, and bones.  
 Hydro-extractors.  
 Hydrogen peroxide.  
 Hypochlorites, inorganic.  
 Incubators for poultry raising.