

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

Customs Department, Wellington, 2nd July, 1935.

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) 21/24/2	36	The following persons need not be licensed under the Act:— Persons whose manufacturing operations consist only of the manufacture of one or more of the following:— (a) Ready-mixed concrete: (b) Tarred metal: (c) Tarred screenings: (d) Hot-mixed preparations of bitumen and metal for road-making.		
		The following goods are to be regarded as (a) included or (b) not included under the exemptions set out in Column No. 1 (below):—		
		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) 20/21	37	Bags, bottles, boxes, &c., being ordinary trade containers for packing goods	Straw envelopes for bottles, &c.	
C (s) 10/27	..	Fish, fresh, raw, or smoked	Salted lingfish, salted herrings, and salted (or smoked) kippers.	
C (s) 20/20	..	Flowers, cut, in their natural state, and leaves, grasses, and similar articles suitable for use therewith	..	Raffia, plain or coloured.
C (s) 2/11/2	..	Grinding-machines, emery and similar	..	Rubbing-bricks and similar abrasive stones when imported or sold as spares or replacements for grinding-machines.
C (s) 3/13/4	..	Machinery, &c., of a class or kind which, if they had been approved by the Minister under item 352 of the Customs Tariff, would have been admitted thereunder	Aluminium storage tanks.	
C (s) 3/3/4	..		Brine tanks with coil pipes, for use in a meat-chilling system.	
C (s) 3/53	..		Log-splitting "guns."	
C (s) 20/15/2	Machinery for and parts of bucket dredges having buckets under 10 cub. ft. capacity (including parts of pontoons for such dredges).	
C (s) 3/17/4	Slings, wire strops, and lifting gear for use with cranes, &c.	
C (s) 6/31	..	Machinery, &c., peculiar to use in industrial and similar processes (Tariff item 352), viz.: Turbines	Sliver cans for use in woollen-mills.	
C (s) 2/43	..		Governors for turbines.	
C (s) 2/9/2	..	Pumps for raising or distributing liquids, including vacuum pumps	Pumps for engines of motor-vehicles.	
C (s) 21/89	..	Sheep-shearing machines ..	Tools, bolts, nuts, washers, oil, grease, and other fittings, when imported or sold with and forming part of the ordinary standard equipment of sheep-shearing machines.*	
C (s) 3/55	..	Silver bullion ..	Granulated silver.	
C (s) 15/12	..	Timber, viz., split fence posts	..	Split totara house blocks for building purposes.
C (s) 2/7/4	..	Tractors and traction-engines, and parts peculiar to the same Road graders	Rubber tires and inner tubes for use on tractors or road graders.

* Revises decision in Minister's decision No. 26, gazetted 18th January, 1934.

[NOTE.—The decision respecting "Stranded or twisted bare copper wire or cordage" appearing in Minister's decision No. 25 (gazetted on 26th October, 1933) is cancelled. See Order in Council gazetted 22nd November, 1934, exempting these goods from sales tax.]

E. D. GOOD, Comptroller of Customs.