

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

Customs Department, Wellington, 13th January, 1936.

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.		
		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) 3/58	39	Agricultural implements and machinery n.e.i. (Tariff item 333 (2))	Live-stock scale consisting of a crate mounted on a platform scale, for use in weighing pigs, lambs, &c., while being driven through a race.	
C (s) 4/30	..	Alumina, sulphate of ..	Alumina ferric slabs for use in the purification of water.	
C (s) 20/10	..	Apparatus, &c., for educational purposes, as may be approved by the Minister, and under conditions prescribed by him. (Tariff item 416)	Goods manufactured in New Zealand and imported goods sold from New Zealand stocks, of a class or kind which, if imported, would be admissible under Tariff item 416 on declaration, &c., provided that a declaration is made that they will be used solely for educational purposes in a school, college, or university, and that they will not be removed therefrom without payment of the sales tax.	
C (s) 20/22	..	Bags, bottles, boxes, &c., being ordinary trade containers for packing goods	Sheep-crates being completely enclosed crates	Sheep-crates without bottoms, for attachment to the floor of a motor-vehicle.
C (s) 3/62	Rectangular sheet-iron tanks imported containing china-ware, &c., also such tanks when sold empty in New Zealand.
C (s) 2/47	..	Corn mills, coffee and spice mills, food chopping and mincing machines, peculiar to use in manufacturing or industrial processes, as approved by the Minister	"Anderson" offal-cutter, including knives therefor.	
C (s) 4/7/10	..	Disinfectants n.e.i., &c. (Tariff item 104)	"Liksol" disinfectant floor oil.	
C (s) 2/7/3	..	Electric generators ..	Magnetos.	
C (s) 2/30	Rotary converters.*	
C (s) 19/1	..	Foods, peculiar to use as stock and poultry foods	Linseed meal.	
C (s) 3/60	..	Goods, <i>bona fide</i> second-hand, being goods that have already been used in New Zealand	..	Metal "ingots" or "pigs" produced from scrap metal.
C (s) 6/9	..	Goods with respect to which the Collector is satisfied that they are <i>bona fide</i> presents sent from abroad to persons in New Zealand	Articles which are sent to New Zealand free of charge and which are intended for free distribution in New Zealand, e.g., calendars, posters, showcards, and jugs, knives, or diaries advertising whisky or other goods.	
C (s) 10/4/5	..	Grain, ground, mixtures of	"Laxa."	
C (s) 3/17/4	..	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	Lifting gear for use with cranes, &c. (Minister's decision No. 38), viz.:— Horse and bull boxes. Trays for lifting fruit. Trays for lifting motor-cars. Spreaders for lifting motor-cars.	Coal baskets. Hampers for lifting cargo and luggage.
C (s) 2/41	Rail tractors or locomotives.	
C (s) 3/59	Valves, taps, tobies, hydrants, and similar articles of any material other than brass or other copper alloy.	

* Revises decision in Minister's decision No. 29, gazetted 31st May, 1934.