

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

Customs Department, Wellington, 28th April, 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) 2/8/11	40	Agricultural implements and machinery n.e.i. (Tariff item 333 (2))	Cow-shed scrapers.	
C (s) 28/3/9	..	Bags, bottles, boxes, &c., being ordinary trade containers for packing goods	Metal clips for attachment to the corners of milk crates to facilitate their delivery and storage in tiers.	
C (s) 10/26	..	Bread, cakes, scones, pastry, and sandwiches		Puddings.
C (s) 4/34	..	Chemicals, drugs, and similar preparations for use in hospitals, &c.	The following goods when purchased exclusively for use in hospitals or institutions included in or approved by the Minister under the exemption and not for resale:— Medicated confectionery.	
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	Dicing-machine, power operated, for cutting fruit into cubes.	
C (s) 3/9/8	..	Dairying machinery and appliances (Tariff item 334 (2))	Butter or fresh milk hoppers or heads in which the milk or other product is actually weighed	Plain copper milk-chutes used to convey milk from milking-machines to milk-cans.
C (s) 4/7/12	..	Disinfectants n.e.i., &c. (Tariff item 104)	"Chlorex." "Fragranspray." "Pynol." "U.K. Cleanser." Whittle's sanitary cartridges.	
C (s) 4/7/13	Oil circuit-breakers for use with electric motors.	
C (s) 2/13/5	..	Electric motors, also starters, controllers, and slide rails therefor		
C (s) 10/27/2	..	Fish, fresh, raw, or smoked	Prawns, cooked and preserved by cold process.	
C (s) 20/23	..	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	Beekkeepers' appliances, viz.:— Drip-cans for capping-melters and honey-boilers. Honey boilers or heaters. Honey basket-strainers. Honey funnel-strainers. Honey-tanks.	
C (s) 3/34	Castings for smelting furnaces.	
C (s) 3/9/8	Curd strainers and stirrers.	
			Milk-distributing trays used to distribute milk evenly into a number of milk-cans.	
C (s) 3/3	Refrigerator cabinets for ice-cream, when fitted with refrigerator coils or adapted to such fitting.	
C (s) 2/55	Starch-cooker, steam-heated, for use in a laundry.	
C (s) 6/36	..	Maps, charts, plans, and similar articles	Box-office plans for theatres.	
C (s) 2/11/4	..	Spray-pumps, foot or hand power	Syringes, garden and similar.	

E. D. GOOD, Comptroller of Customs.