

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

Customs Department, Wellington, 25th August, 1938.

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) 15/22	45	Bags, bottles, boxes, &c., being ordinary trade containers for packing goods		Cutlery cases, being velvet lined wooden boxes for storing cutlery.
C (s) 14/8	45	..	Bottles, glass used for dispensing oil in motor service stations.	
C (s) 3/85	45	Bullion, gold and silver ..		Gold plate, sheet or wire.
C (s) 4/43	45	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:— Soft soap (sapo mollis) of B.P. standard. Starch in powder form for therapeutic purposes. "Estenos."	
C (s) 4/41	45	Disinfectants ..		
C (s) 9/2	45	Hair, cow, horse, and pig, in its natural state	Hair for saddlery making, teased and curled, but not made up in any way.	
C (s) 8/7	45	Hemp and tow ..	Coir yarn waste for fibrous plaster making.	
C (s) 3/9	45	Dairying machinery and appliances (Tariff item No. 334 (2))	Milk-chuting of copper, ripple-bottomed, plain or water jacketed.	
C (s) 3/78	45	Cup assembling tool for inserting rings or mouth-pieces into milking machine inflations.
C (s) 2/78	45	..	Ice Cream slab cutter.	
C (s) 2/5	45	Cream-making machine the "Milkanic" for converting butter into cream. (Separate classification is allowed of the electric motor, not including the stand or agitator).
C (s) 2/32/2	45	Engines, oil, other than those for motor vehicles or motor cycles	Water tanks, when sold with an engine as standard equipment	Water tanks sold separately.
C (s) 2/79	45	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	Brushes: noil and dabbing for wool combing machines.	
C (s) 3/32	45	..	Cages, wire, for use with chicken brooders.	
C (s) 3/71	45	..	Gear flusher, the "Janco E.P."	
C (s) 3/47	45	..	Insulators: house service "Electric screw-in" type.	
C (s) 3/22	45	..	Insulator, strainplates, galvanised, and bolts therefor, when sold in sets, and being ordinary standard equipment for use with non-taxable strain insulators.	
C (s) 6/26/2	45	..	"Lays" or "templates" of card-board for use in dresscutting.	
C (s) 2/11/6	45	..	Piston rings, designed for cylinders exceeding five inches in internal diameter.	
C (s) 2/11	45	..	Receivers, air, for compressed air units.	
C (s) 2/49/3	45	..	Screens, rotary wire mesh.	
C (s) 2/78	45	Machinery n.e.i. O.K. Tariff Item No. 353 (6) (b)	Ice cream vending machine, the "Serva."	
C (s) 6/12/2	45	Paper, cut or shaped for wrappers, boxes or other receptacles	..	"Bread bands" being printed labels for loaves of bread.
C (s) 3/4	45	Pumps for raising or distributing liquids	Pumps incorporated in petrol vending machines.	
C (s) 10/10	45	Vegetables, fruits, nuts, grains and seeds which are in their natural state, &c.	Pepper, unground.	
C (s) 4/26	45	Vitamins, vitamin concentrates, &c. Tariff Item 120 (3)	"A.D. Emulsion" (Glaxo Laboratories (N.Z.), Ltd.).	
C (s) 14/9	45	Windows, stained glass	Leaded lights made from coloured glass.