

New Zealand.



ANALYSIS

<p>Title.</p> <p>1. Short Title.</p> <p style="text-align: center;">PART I CUSTOMS DUTIES</p> <p>2. This Part to be read with Customs Act, 1913.</p> <p>3. Application of Customs Acts to goods exported by air.</p> <p style="text-align: center;">PART II GOLD DUTY</p> <p>4. Abolishing additional export duty on uncoined gold.</p>	<p style="text-align: center;">PART III SALES TAX</p> <p>5. This Part to be read with Sales Tax Act, 1932-33.</p> <p>6. Additional exemptions from sales tax.</p> <p>7. Ratification of certain resolutions allowing exemptions.</p> <p>8. Sales tax on goods used by licensed wholesaler.</p> <p>9. Sales tax payable on goods held in stock by wholesaler or manufacturing retailer on ceasing to carry on business.</p> <p>10. Balance due to taxpayer on any monthly return may be paid to him or applied towards payment of sales tax. Schedule.</p>
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1946, No. 21

Title.

AN ACT to amend the Customs Acts.

[9th October, 1946

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

Short Title.

1. This Act may be cited as the Customs Acts Amendment Act, 1946.

## PART I

## CUSTOMS DUTIES

2. This Part of this Act shall be read together with and deemed part of the Customs Act, 1913.

This Part to be read with Customs Act, 1913.

See Reprint of Statutes, Vol. VII, p. 97

3. Section twenty-nine of the Customs Amendment Act, 1921 (which empowers the Governor-General to make regulations applying the provisions of the Customs Acts to aircraft) is hereby amended by inserting, after the words "imported into", the words "or exported from".

Application of Customs Acts to goods exported by air.

Ibid., p. 197

## PART II

## GOLD DUTY

4. (1) Section fifteen of the Customs Acts Amendment Act, 1939, and section fifteen of the Finance Act (No. 2), 1945, are hereby repealed.

Abolishing additional export duty on uncoined gold.

(2) This section shall be deemed to have come into force on the sixteenth day of August, nineteen hundred and forty-six.

1939, No. 30  
1945, No. 45

## PART III

## SALES TAX

5. This Part of this Act shall be read together with and deemed part of the Sales Tax Act, 1932-33 (in this Part referred to as the principal Act).

This Part to be read with Sales Tax Act, 1932-33.

1932-33, No. 33

6. (1) Subject to the provisions of this section, goods of a class or kind specified in the Schedule to this Act shall be exempt from sales tax.

Additional exemptions from sales tax.

(2) The Governor-General may from time to time, by Order in Council, revoke the exemption from sales tax of any goods of a class or kind exempted under this section.

(3) Every Order in Council under this section shall come into force on the date of its publication in the *Gazette* or on such earlier or later date as may be specified therein in that behalf.

Ratification  
of certain  
resolutions  
allowing  
exemptions.

7. (1) Every resolution of the House of Representatives passed on or after the fifteenth day of August, nineteen hundred and forty-six, and before the passing of this Act, purporting to exempt goods of any kinds or classes from sales tax shall be deemed to have taken effect and to have had the force of law according to its tenor, and to have so continued until the passing of this Act.

(2) Every such resolution as is mentioned in the last preceding subsection shall be deemed to be revoked on the passing of this Act.

Sales tax on  
goods used by  
licensed  
wholesaler.

8. Where any licensed wholesaler has used or at any time hereafter uses in any way, otherwise than as materials in the manufacture of goods for sale, any taxable goods on which sales tax has not been paid, he shall include particulars of those goods in the appropriate return furnished by him in accordance with section fourteen of the principal Act as if they had, at the time of being so used, been sold by him otherwise than to a licensed wholesaler for resale by him, and shall pay sales tax thereon accordingly.

Sales tax  
payable on  
goods held in  
stock by  
wholesaler or  
manufacturing  
retailer on  
ceasing to  
carry on  
business.

9. (1) Where any licensed wholesaler who ceases to carry on business as a wholesaler has in stock any taxable goods on which sales tax has not been paid, he shall include particulars of those goods in the appropriate return furnished by him in accordance with section fourteen of the principal Act as if they had, at the time when he ceased to carry on business as a wholesaler, been sold by him otherwise than to a licensed wholesaler for resale by him, and shall pay sales tax thereon accordingly.

(2) Where any licensed manufacturing retailer who ceases to carry on business as a manufacturing retailer has in stock any taxable goods on which sales tax has not been paid, he shall include particulars of those goods in the appropriate return furnished by him in accordance with section fourteen of the principal Act as if they had, at the time when he ceased to carry on business as a manufacturing retailer, been manufactured by him for use by him or for sale otherwise than to a licensed wholesaler for resale by him, and shall pay sales tax thereon accordingly.

10. Section five of the Sales Tax Amendment Act, 1933, as amended by section fourteen of the Customs Acts Amendment Act, 1942, is hereby further amended by inserting, after subsection three, the following new subsection:—

“(4) If in the case of any return referred to in this section the amount of the deduction made in accordance with subsection two of this section exceeds the amount of the sales tax that would have been payable in accordance with the return if the deduction had not been made, the amount of the excess may, at the option of the Collector, either be paid to the taxpayer or be retained by the Collector and applied towards payment of any sales tax that is for the time being payable or may at any time become payable by the taxpayer.”

Balance due to taxpayer on any monthly return may be paid to him or applied towards payment of sales tax.  
1933, No. 42  
1942, No. 5

## SCHEDULE

Schedule.

### EXEMPTIONS FROM SALES TAX

#### *Building Materials*

TIMBER, sawn, hewn, or dressed.

Joinery.

Prefabricated wooden panels or sections for buildings.

Palings, battens, laths, shingles.

Mouldings and panels of wood.

Plywood, veneers, and laminated woods.

Bricks, blocks, sheets, tiles, sections, slabs, shapes, and other structural building units, of clay, stone, cement, concrete, asbestos-cement, woodfibre, or of any other materials, specially suited for the construction of buildings.

Cement, building, and articles made wholly or principally of concrete, viz.: chimneys, hearths, kerbs, fireplace surrounds, and other fittings, suited for the construction of or permanent installation in buildings.

Gypsum and plaster of paris.

Rods and bars, round, steel, not exceeding 1 inch in diameter; metal ties, mesh, and lathing.

Roofing-tiles, slates, and sheets, of all kinds. Galvanized sheet iron, plain or corrugated.

Ridging, guttering, flashing, finials, vents, cowls, ventilators, vanes, barge-boards, and similar roofing accessories.

Metal window frames, leadlights, and skylights, glazed or unglazed.

Bituminous and similar roofing material.

Building paper.

Glass, all kinds, in sheet; mirrors.

Nails and staples; screws for wood.

Builders' and cabinetmakers' hardware, viz.: metal fittings for windows; metal hinges; latches, latch sets, locks; lock sets, and keys for locks; handles, pulls, catches, clips, slides, and similar articles, suited for use on drawers or cabinets; metal escutcheon plates, handles, pulls, bolts, knockers, letter-plates, and bells, for doors; metal plugs, clips, and similar fittings, specially suited for builders' use in affixing articles to concrete or plaster; hooks, hat, wardrobe, and cup; shelf brackets; door springs and stops.

Electrical fittings, viz.: conduit and fittings therefor; electrical wiring cable and flex of soft-drawn copper wire insulated with vulcanized indiarubber, polyvinyl chloride, or similar plastic material; switchboard and fuseboard panels not exceeding 24 in. by 18 in.; switches and fuses not exceeding 60 amps.; wallplugs and sockets therefor; ceiling roses and porcelain fittings including metal fittings therefor, also base blocks and flanges for ceiling roses and switches; lampholders; glass, metal, and similar reflectors and fittings for electric lamps for internal lighting; incandescent filament electric lamp bulbs not exceeding 200 watts and electric gaseous discharge lamps not exceeding 100 watts suitable for purposes of illumination in buildings.

Household fittings and sanitary ware, viz.:—

- (1) Baths, lavatory basins, wall and bowl basins, sinks, sink tops and draining boards; splash backs for basins and sinks.
- (2) Toilet pans and seats, and covers therefor; septic tanks.
- (3) Tanks, cisterns, and cylinders, hot or cold water (including heating elements and thermostats therefor) suited for household use. Household washtubs and washing coppers and parts therefor; chip heaters and similar furnaces; clothes driers.
- (4) Cooking stoves and ranges of all kinds; fire grates, backs, and hobs.

Pipes and pipe fittings of galvanized iron, copper, or brass, not exceeding 2 inches in internal diameter, also traps, tobies, and valves for use thereon; taps, 1 inch and under; float valves for cisterns; rain-water downpipes; lead, sheet, tube, and bends; zinc in sheet, plain or perforated.

Lead in pig; tin in ingot; plumbers' solder and soldering fluxes; wiping metal.

Pipe jointing compounds, hemp and similar packings, lead wool for pipe packing.

Copper in sheet, not exceeding 0·050 inch in thickness.

Roses, crowns, rail sockets, trays, and curtains, for shower-baths.

Soil pipes, drainpipes, and traps, earthen or other, not exceeding 6 in. in internal diameter; chimney-pots.

Paints, colours, varnishes, lacquers, and enamels, not including artists' and show-card colours.

Linseed oil, tung oil, and dehydrated castor oil.

Turpentine and turpentine substitutes.  
 Terebine.  
 Putty and woodfillers.  
 Paint thinners and paint removers.  
 Paperhangings.

*Clothing and Apparel of all Kinds, including Hosiery,  
 Headwear, and Footwear*

Apparel, clothing, and hosiery.  
 Boots, shoes, sandals, slippers, and other footwear.  
 Fur-skins raw or dressed.  
 Hats and other headwear.  
 Materials for the manufacture and repair of boots and shoes,  
 viz.:—  
 Cements and solutions:  
 Inks and stains:  
 Nails, pegs, rivets, and tacks, peculiar to use in boot-  
 making; rubber soling; sewing thread:  
 Shoemakers' wax:  
 Tarred felt.  
 Sole leather.  
 Textile piece goods including felted textiles: knitted or lock-  
 stitched piece goods; felt piece goods.  
 Yarns of wool or containing wool.

*Foodstuffs*

Foods specially suited for diabetics.  
 Fruits, dried or dehydrated.  
 Gluten flour.  
 Puddings.

*Furniture*

Floor coverings, viz.:—  
 Carpets, linoleum, floor rugs, mats and matting, rubber  
 flooring.  
 Furniture, upholstery, and bedding of all kinds.  
 Napery.  
 Upholsterers' springs. Flock, kapok, and similar padding  
 material.  
 Window-blinds and window-curtains.

*Miscellaneous*

Ambulances.  
 Batteries for hearing-aids.  
 Chemicals, drugs, and other preparations, approved by the  
 Minister, sold by a licensed wholesaler to the order of any  
 person (a) registered as a veterinary surgeon under the  
 Veterinary Surgeons Act, 1926, or (b) entitled to use in  
 connection with his business the designation of veterinary

practitioner in accordance with the Veterinary Surgeons Act, 1926, on declaration by such person that they will be used only under his direction in the preparation or compounding of *bona fide* veterinary medicines which will be sold exclusively by retail.

Circular saws, and machine saw blades.

Envelopes and other receptacles specially printed for voluntary donations to Churches and charitable organizations.

Infants' feeding bottles and attachments therefor.

Lenses for spectacles; magnifying glasses, hand types.

Medicines or drugs for veterinary use only and being preparations and substances registered pursuant to the Stock-remedies Act, 1934.

Nicotine sulphate; chemical spreaders and wetting-out agents for agricultural sprays.

Perambulators and similar vehicles.

Poles, concrete.

Refractory bricks, blocks, linings, and clays.

Saddletrees.

School chalks, music manuscript paper and books; school paper stationery which bears a standard mark within the meaning of the Standards Act, 1941.

Tarpaulins and rick covers.

Wire netting and fabricated wire fencing.

Goods whether made in New Zealand or imported which if imported would be classified under the following items of the Customs Tariff:—

134 (2) *Surgical and dental instruments*, also operation chairs *specially suited* for dentists' use; dentists' spittoons, self-flushing types; opticians' trial cases, frames, spectacles, *plain* spectacle-cases, test cards and diagrams; also such other instruments and appliances *peculiar* to surgeons' dentists' or opticians' use as may be enumerated in any order of the Minister; medicated remedial plaster or plasters.

134 (3) Surgeons', physicians', and dentists' materials, viz., antiseptic dressings, gauzes, lint, tow, cotton-wool, poroplastic felt, adhesive plaster not including medicated remedial plaster or plasters, spongio-piline, bandages, catgut, and sterilized and other sewings, artificial teeth, tooth crowns, celluloid blanks, base plates, denture-strengtheners, guttapercha stick, points, and pellets, amadou absorbent, porcelain powder, enamel, inlays, modelling composition, investment compound, cement and absorbent paper; also such other materials peculiar to surgeons', physicians', or dentists' use as may be enumerated in any order of the Minister.

143 *Braids*, and *bindings*, all kinds, n.e.i.; cords, n.e.i., of wool, cotton, silk, *imitation silk*, *artificial silk*, or of combinations of these materials with one another or with any other material.

- 146 *Buttons, crochet, and similar.*
- 152 *Elastics, all kinds, including boot and brace elastics; elastic threads and cords; plain tape of cotton, linen, or jute; webbings, all kinds, including elastic webbings; dressmakers' beltings, including cotton petershams, whether plain or circular woven, or reinforced; woven looping and labels, for boots; labels, and hangers, woven, for clothing and other textile articles, including hanger material, plain or otherwise, n.e.i.; chain coat-hangers; woven bandings, bands, tapes, and similar articles (not including arm-bands and hat-bands), with printed, woven, or embroidered lettering, trade-name, or trade-mark, suited for use with boots or other apparel.*
- 153 *Feathers, ornamental; artificial flowers leaves or sprays; natural flowers, leaves, and sprays, dyed, painted, or similarly treated.*
- 161 *Haberdashery n.e.i.*
- 166 *Hatmakers' materials—viz., hatters' ribbons, galloons, or linings, when cut up, or otherwise, under such conditions as the Minister may prescribe; leathers, ventilators, cork fronts for hats.*
- 168 *Lace, laces, and ribbons, n.e.i.*
- Ex 174 *Sewing cottons, silks, threads, and twists; crewel, flourishing, embroidery, darning, knitting, and crochet threads, of silk, artificial silk, imitation silk, linen, or cotton, or mixtures of the same, plain or fancy; gold and silver embroidery threads.*
- 177 *Staymakers' corset-fasteners, corset-shields, corset steels, and busk-protectors.*
- 188 *Upholterers' materials—viz., hair-seating and imitation hair-seating; gimp; curled hair; tufts; studs; cord tips; cord-knot holders; blind or shade pulls, suited for the manufacture of blinds.*
- 311 *Buckles, and similar articles, wholly of metal (other than precious metal) even if covered with leather or cloth.*
- 319 *Eyelets n.e.i.*
- Ex 338 (4) *Electric appliances n.e.i. peculiar to surgery; x-ray tubes.*
- Ex 431 *Glue.*
- .. *Goods classed under Tariff item 448 by an Order of the Minister of Customs for the manufacture of apparel, furniture, hats, and upholstery.*