

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

Customs Department, Wellington, 29th September, 1941.

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.	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.	No. of Decision.	Goods regarded as included under Exemption. Column No. 2.	No. of Decision.	Goods not regarded as included under Exemption. Column No. 3.
C (s) 21/31	Agricultural implements and machinery n.e.i. (Tariff item 333 (2))	46	Rollers, farm, of concrete, for use in soft ground for the obliteration of the hoof-marks of stock.		
C (s) 2/100/3	..	..	..	46	Stock loader, electric, for use in herding operations at slaughterhouses, &c.
C (s) 4/7/21	Antiseptics as approved by the Minister.	46	"Dettol."		
C (s) 4/48	Bags, bottles, boxes, &c., being ordinary trade containers for packing goods	46	"Dettol" antiseptic cream. Cardboard, folded, or scored for folding, for cake and pie "slides"	46	"Tea and boards," being plain rectangular pieces of cardboard.
C (s) 34/6	Bread, cakes, scones, pastry, and sandwiches	..	..	46	"Crownbread," being a kind of biscuit made from rye meal.
C (s) 21/57	..	46	"Puffin," and "My Nana" pastry and pancake mixtures (uncooked).		
C (s) 6/48	Celluloid, and similar materials, plain, in sheets or rolls, unprinted	..	..	46	Covers, jam-jar, being cellophane circles and rubber bands packed for sale as a unit.
C (s) 21/105	Clay and soil	..	..	46	Filtering clay or earth.
C (s) 21/28/3	Cordage and twine, suited for use as fishing-lines, and twine suited for use in the manufacture of netting and nets, of qualities approved by the Minister	46	Linen thread, on declaration that it will be used solely for the manufacture of fishing-nets.		
C (s) 20/12/5	Cork board having a thickness of 1 in. or over	..	..	46	Cork sections and lags having a thickness of 1 in. or over, semi-circular in shape, for insulating refrigerating pipes.
C (s) 17/3/3	..	46	Slag cork board having a thickness of 1 in. or over.		
C (s) 21/19	Cornflour	46	Cornflour made from wheat.		
C (s) 20/28	Cotton piecegoods, viz.: Tubular woven or knitted cotton cloth specially suited for use as meat wraps; cheese bandages or caps	..	..	46	Recleaned meat wraps imported for use as cleaning or polishing cloths.
C (s) 3/9/8	Dairying machinery and appliances (Tariff item No. 334 (2))	46	Milk-chuting of copper, plain, tinned on one side, used to convey milk from milking-machines to milk-distributing trays.*		
C (s) 7/16	Disinfectants n.e.i., &c. (Tariff item 104)	46	"Cresil." "Formosol." "Monex." "Hexol" germicide.		
C (s) 4/44	..	46	..	46	Electric motors incorporated in electric clocks or vacuum cleaners.
C (s) 2/47/6	Electric motors, also starters, controllers, and slide rails therefor	..	..
C (s) 4/26	Fish, fresh, raw, or smoked	..	..	46	"Oystrex."
C (s) 2/91	Goods, bona fide second-hand, being goods that have already been used in New Zealand	..	..	46	Rebuilt electrical storage batteries comprising new components fitted into second-hand cases. (NOTE.—The value of the containers may be deducted from the sale value of the rebuilt batteries.)
C (s) 4/50	Hypochlorites, inorganic ..	46	"Milton." "Morsan." "Santol."		
C (s) 10/38	Infants' and invalids' foods (Tariff item 43)	..	..	46	"Seameal."

* Revises decision in Minister's Decision No. 40, gazetted 30th April, 1936.