

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

Customs Department, Wellington, 2nd September, 1942.

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.
	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 of a class or kind which, if imported, would be admissible under Tariff item 416, viz.:—		
C (s) 20/10/14	..	50	"Educator board," being a combined blackboard and counting frame	50	"Builda ship" (a rough model of a ship in wooden sections).
C (s) 20/10/14	..	50	"Spell board" (similar in construction to a counting frame, but using movable letters to spell words)	50	"Kindergarten game—Hammer-peg" (a board with pegs let into holes, and a wooden mallet with which to hammer the pegs down. The board may then be inverted, and the pegs hammered back again).
C (s) 20/10/14	..	50	"Table teacher" (for teaching multiplication tables).		
C (s) 20/10/14	..	50	"Time teacher" (an imitation clock-face with movable hands).		
C (s) 20/10/14	..	..	..	50	"Mosaic geometrical designer" (a jigsaw which can be built up into various geometrical figures in a variety of colours).
			Goods manufactured in New Zealand 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 the goods will be used solely for educational purposes in a school, college, or university, and that they will not be removed therefrom without payment of sales tax, viz.:—		
C (s) 20/10/14	..	50	"Animal letters" (jigsaw pictures of animals with the name of the animal in jigsaw letters below).		
C (s) 21/19	Cornflour .. .. .	50	Artificial cornflour, consisting of maize cornflour to which rice flour and arrow-root have been added, each in the proportion of approximately 25 per cent. of the total quantity of the mixture.		
	Disinfectants n.e.i., &c. (Tariff item 104)—				
C (s) 7/10/2	..	..	..	50	"Boracure."*
C (s) 7/10/3	..	..	..	50	"Borakil."
C (s) 7/10/5	..	..	..	50	"Borapruf."
C (s) 7/10/4	..	..	..	50	"Kilbot."
C (s) 7/10/5	..	..	..	50	"Mothpruf."
C (s) 4/7/22	..	50	"Stevens' Special Antiseptic."		
C (s) 10/2/7	Infants' and invalids' foods (Tariff item 43)	..	..	50	"Mavex" Stomach Compound.
C (s) 8/1/2	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	50	Filter cloths, cut to size, for use in the manufacture or repair of filters designed for industrial purposes, as approved by the Minister.		
C (s) 2/47/8	..	..	..	50	Fruit-juice extractor, the "Sol-ray."
C (s) 2/111	..	50	Plaster bandaging machine, the "Roberts," for use in impregnating surgical bandages with plaster of paris.		
C (s) 2/7/6	..	..	..	50	"Tractor-trailer," being a tractor-drawn vehicle specially designed for transporting a power shovel from place to place.
C (s) 2/112	Machinery, machines, machine-tools, and appliances, viz.: Peculiar to metal-working, wood-working, stone-working, or glass-working	..	..	50	Lid-expanding tool, the "Middleton," a device for hermetically sealing by expansion the lids of tin containers after fitting.

\* Revises decision in Minister's Decision No. 44, gazetted 16th December, 1937.