

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

Customs Department, Wellington, 26th July, 1943.

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) 4/7/21	Antiseptics, as approved by the Minister	..	..	55	"Dettol" antiseptic cream.*
C (s) 20/10/14	Apparatus, &c., for educational purposes, as may be approved by the Minister and under conditions prescribed by him	..	..	55	Alphabet blocks, consisting of wooden blocks with a letter of the alphabet on one side, and a letter combined with an appropriate illustration on the reverse side.
C (s) 8/6/2	Bags, bottles, boxes, &c., being ordinary trade containers for packing goods	55	"Bagwash" bags for use in the conveyance of soiled linen, &c., to and from commercial laundries.		
C (s) 21/63	Chemicals, drugs, and similar preparations, for use in hospitals, &c.	55	Acid, viz.: Hydrochloric.		
C (s) 4/51	Cigarettes	55	"Surama" medicated cigarettes†.		
C (s) 4/7/26	Disinfectants n.e.i., &c. (Tariff item 104)	55	"Chenol."		
C (s) 4/7/21	..	55	"Dettol"‡		
C (s) 4/7/25	..	55	"Uzona."		
C (s) 10/44	Fish, fresh, raw, or smoked ..	55	Fish (including shell fish), dehydrated.		
C (s) 10/2/9	Foods composed of dried milk and dried malt-extract with or without other ingredients	55	"Nutri-Lac."		
C (s) 4/18/3	Insecticides and fungicides for agricultural uses (Tariff item 119)	..	..	55	"Fragrazone."
C (s) 7/10/6	..	..	..	55	"Woodol."
C (s) 2/1/3	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	55	Baking-trays and baking-tins, metal, when sold to <i>bona fide</i> manufacturing bakers trading as such, exclusively for their own use	55	Bakers' peels.
C (s) 16/5	..	55	Egg-testing lamp, consisting of a lamp mounted in a housing the end of which is specially shaped to allow the light to be projected through the egg for testing purposes.		
C (s) 8/1/2	..	55	Filter bags, for use in the manufacture or repair of filters designed for industrial purposes, as approved by the Minister.		
C (s) 8/5/4	..	55	Ironing-machines, roller coverings for, being specially woven pieces of textile cut to size.		
C (s) 3/6/6	Machinery, &c., n.e.i., other kinds (Tariff item 353 (6))	..	..	55	Heating and washing boilers, all kinds§.
C (s) 10/44	Meats (including bacon, hams, and poultry), fresh, raw, or cooked, but not tinned, potted or similarly packed	55	Meat, dehydrated, in bulk ..	55	Meat, dehydrated, in small packages suitable for retail sale.
C (s) 21/113	Medals, valour or service, presented or to be presented to members of fire-brigades and other similar bodies approved by the Minister	55	Medals, long service and good conduct, for presentation to members of the Police Force.		
C (s) 20/15/6	Ships, dredges, and similar vessels	55	Ships' propellers.		
C (s) 10/44	Vegetables, fruits, nuts, grains, and seeds, which are in their natural state, &c.	..	..	55	Fruits and vegetables, dehydrated.
C (s) 11/1	Vehicles, viz.: Farm wagons	55	Trailers, single-axled and springless, when sold to <i>bona fide</i> farmers exclusively for their own use on farms.||		

* Revises decision in Minister's Decision No. 46, gazetted 2nd October, 1941.
 † Revises decision in Minister's Decision No. 53, gazetted 4th February, 1943.
 ‡ Revises decision in Minister's Decision No. 46, gazetted 2nd October, 1941.
 § Revises decision on "Electric washing boilers" in Minister's Decision No. 42, gazetted 15th April, 1937, and incorporates decision on "Electric water-heaters" in Minister's Decision No. 46, gazetted 2nd October, 1941.
 || Revises decision in Minister's Decision No. 47, gazetted 12th March, 1942.