

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

Customs Department, Wellington, 27th October, 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.	No. of Decision.	Decision of Minister.		
C (s) 22/14	57	The following persons need not be licensed under the Act:— Persons whose manufacturing operations consist only of the developing and printing of photographs, other than photographs for the manufacture of postcards, pictorial views, and books or sets of views such as are commonly sold by retail stationers and chain stores.*		
C (s) 26/23	58	When building-bricks or firebricks are used in the manufacture, maintenance, or repair of industrial plant, the position with regard to whether or not refund of sales tax may be made under the provisions of Regulation 26 is as set out below:— (1) If the bricks, whether firebricks or common building-bricks, are used in the construction or repair of boiler mountings or boiler settings, built-in retorts, chamber ovens in gasworks, or other similar structures which are not "goods" within the meaning of the Act, the provisions of clause 26 of the Sales Tax Regulations will not apply, and refund of sales tax will not be obtainable. (2) If bricks of any kind are incorporated in a non-taxable machine or appliance (being "goods" within the meaning of the Act), e.g., firebricks which are actually set into the shell of a boiler so that they become an integral part thereof, refund of sales tax under the provisions of clause 26 of the Sales Tax Regulations will be obtainable on compliance with the regulations.		
C (s) 28/3/13	59	The undermentioned goods may be regarded as materials for use in the manufacture of non-taxable goods:— (1) Twine used in the preparation of rolls of bacon, or of other fresh, raw, or cooked meats, not being tinned, potted, or similarly packed. (2) Twine used for closing bags such as lime or fertilizer bags.		
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) 2/8/6	..	..	60	Axle bolts for disc harrows
C (s) 3/9/11	60	Milk-fever outfits, not including medicaments sold therewith.		
C (s) 20/10/14	60	Spelling teacher, the "Jaycol," consisting essentially of a representation of a black-board, through slots in which letters of the alphabet printed on revolving cardboard discs can be shown in various spelling combinations.		
C (s) 20/10/14	60	"Nail mosaic," consisting of an assortment of wooden blocks capable of being arranged into various designs, together with a suitable piece of woodpulp board upon which to assemble the blocks, and a quantity of nails to fasten them in position.		
C (s) 21/64	60	Coffin-lid screws with ornamental heads.		
C (s) 17/3/6	60	"Pinex" board having a thickness of 1 in. or over.		
C (s) 19/5/4	60	"Promina."		
C (s) 9/3/2	60	Leather, scrap, being <i>bona fide</i> off-cut or waste material resulting from manufacturing processes, and not including leather rejected merely on account of faults or unsuitability for a particular purpose.		
C (s) 3/8/2	60	Boilers, steam, all sizes, including pressure-gauges, water-gauge fittings, valves, and other accessories, when attached directly to the shell of the boiler (e.g., by flanging, or by short lengths of piping, or by brackets) and when sold with the boilers with which they will be used. (NOTE.—This decision does not embrace recording instruments remotely situated, nor interconnecting pipes and pipe fittings between the boiler and fuel economizers, steam superheaters, steam chests or headers, and other articles not forming part of the boiler shell proper.†)		

\* Revises decision in Minister's Decision No. 2, gazetted 28th March, 1933.

† Revises decision in Minister's Decision No. 35, gazetted 7th March, 1935.