

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

Customs Department, Wellington, 19th June, 1944.

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.	Goods not regarded as included under Exemption. Column No. 3.
C (s) 3/105	Agricultural implements and machinery n.e.i. (Tariff item 333 (2))	64	Fire pots, for use in orchards to protect fruit-trees from frost.	
C (s) 7/1/5	Animal fats or oils, crude or refined	64	Goods which, if imported, would be classed under item 396 (3) of the Customs Tariff.	
C (s) 6/3/7	Catalogues, trade, and similar articles	64	Catalogues of live-stock offered for sale.	
C (s) 4/4	Chemicals, drugs, and similar preparations for use in hospitals, &c.	64	The following goods when purchased exclusively for use in hospitals or institutions included in, or approved by the Minister under, the exemption and not for resale: Plasters, medicated, remedial* (NOTE.—The ordinary zinc-oxide plaster (commonly referred to as "sticking plaster") is not regarded as a remedial plaster).	
C (s) 17/3/5	Cork board, having a thickness of 1 in. or over	64	"Cellconcrete" insulating blocks, having a thickness of 3 in. or over.	
C (s) 4/7/12	Disinfectants n.e.i., &c. (Tariff item 104)	64	"Dumosol".	
C (s) 4/7/30	..	64	"Neomoscan".	
C (s) 4/7/29	..	64	"San Aroma".	
C (s) 4/7/31	..	64	"Victory" disinfectant powder	64 "Victory" cleanser.
C (s) 3/78	Dairying machinery and appliances (Tariff item 334 (2))	64	Teat-cup props or rests, mechanically adjustable to support the teat-cup assemblies of milking-machines at any required height	64 "Victory" insect powder. 64 Teat-cup props or rests not mechanically adjustable for height.
C (s) 6/31/2	Machinery, &c., of a class or kind which, if they had been approved under item 352 of the Customs Tariff, would have been admitted thereunder	64	Boilers, hot-water, on declaration by an agriculturist that they will be used only for the heating of glasshouses, or for the sterilization of the soil therein.	
C (s) 15/21	..	64	Brewers' gyles, complete, or in the form of staves identifiable as parts thereof.	
C (s) 2/111	..	64	Plaster-bandage machine, the "Plaster Master Junior", for use in impregnating surgical bandages with plaster of paris.	
C (s) 3/49	..	64	Sluice gates and flood gates of steel or reinforced concrete.	
C (s) 3/13/10	..	64	Vats, fermenting, of reinforced concrete, for use in the manufacture of wine or cider.	
C (s) 6/31/2	..	64	Wool-baskets of wickerwork, for use in freezing-works, &c., as temporary receptacles for wool during processing.	
C (s) 4/39	Manures	64	Serpentine (magnesium silicate), pulverized.	
C (s) 4/5/7	Preparations made from animal glands or tissues (T.I. 120 (1))	64	Heparin, a liver extract.	
C (s) 6/13	Printed books, papers, and music n.e.i.	64	"Press sheets", being lists or catalogues of matrices which are supplied as a basis for the designing of advertisements by proprietors of picture theatres, &c.	
C (s) 2/89/2	Spray-pumps, foot or hand power	64	Fire extinguisher, the "Pyrene," pump-operated, being a spray pump in mechanical combination with a container for fire-extinguisher liquid.	
C (s) 4/21/3	Sulphides and sulphites, inorganic	64	"Evictus" bot capsules.	
C (s) 3/51	Whiffle-trees, trace-chains, and yokes	64	Plough-chains, complete with hook and swivel.	

* Revises decision relating to "Plasters, medicated" in Minister's Decision No. 11, gazetted 22nd March, 1934.