

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

Customs Department, Wellington, 18th January, 1945.

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) 3/107	Agricultural implements and machinery n.e.i. (Tariff item 333 (2))	68	Branding-irons for use with live-stock.	
C (s) 21/40	..	..	..	68 Cattle-stop rails.
C (s) 3/80/2	..	..	..	68 Plant supports, of wood, metal, or other material.
C (s) 15/18/2	Bags, bottles, boxes, &c., being ordinary trade containers for packing goods	68	Seedling trays of wood, being containers for plants sold by nurserymen.	
C (s) 3/7	..	..	..	68 Wedding-cake boxes.
C (s) 2/11/2	Emery and similar wheels ..	68	Grindstones of sandstone, if in the form of wheels.	
C (s) 19/1	Foods peculiar to use as stock and poultry foods	68	"Jomarto."	
C (s) 4/22/3	Insecticides and fungicides for agricultural uses	68	"Slay-slug."	
C (s) 3/47/6	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	68	Beads, "Fish Spine," porcelain, insulating.	
C (s) 2/55/3	..	68	Disinfectors, portable steam, for disinfecting clothing or laundry-work.	
C (s) 2/58	..	68	Strainers, ofal, of steel, for use in freezing-works.	
C (s) 2/10/4	..	..	..	68 Eye-shields, industrial, similar to goggles.
C (s) 3/3/7	..	..	..	68 Ice-chests, fitted with a coil for temperature control by means of melting ice, but not power-operated.
C (s) 26/8	..	..	..	68 Press blocks, machine or hand types, for use with clicking-presses in the manufacture of footwear.
C (s) 2/22/2	..	..	..	68 Shoe patterns.
C (s) 2/12	Machinery, machines, machine-tools, and appliances, viz.: Peculiar to metal-working, wood-working, stone-working, and glass-working	68	"Maxi-Grip" holding device, being a lathe chuck also suitable for mounting on a bench.	
C (s) 3/92	..	68	Shears, metal, hand-operated, the power being transmitted to the cutters by a series of levers.	
C (s) 2/12	Machinery, &c., n.e.i., other kinds (Tariff item 353 (6) (b))	68	"Maxi-grip" compression sleeves and couplings, for use in connecting driving-wheels to shafts.	
C (s) 4/19	Manures	68	Limonite, pulverized, when sold in packages of one hundred pounds net weight or over.	
C (s) 2/46	Ozonators, provided that a declaration under the Sales Tax Act is delivered to a Collector that they will be used only in freezing-works	68	Ozonators for use only in cool stores where goods are held under refrigeration.	
C (s) 6/3/31	Religious tracts, handbills, or folders	..	..	68 Cards or handbills inviting attendance at a particular meeting or address of a religious nature.
C (s) 7/1/5	Vitamins, vitamin concentrates, &c. (Tariff item 120 (3))	68	"Hexacod."	
C (s) 10/4/6	Yeast	68	"Brufax."	
	The following goods are to be regarded as (a) included, or (b) not included, under the items subject to sales tax at the rate of 10 per cent. only (under the provisions of subsection (1) of section 10 of the Customs Acts Amendment Act, 1942), set out in Column No. 1 (below):—			
	Item. Column No. 1.	No. of Decision.	Goods regarded as included under Item. Column No. 2.	No. of Decision. Goods not regarded as included under Item. Column No. 3.
C (s) 8/8/3	Apparel, clothing, and hosiery, not including hats and other headwear except miners' and firemen's helmets	69	Material cut to shape for pyjamas.	