

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

Customs Department, Wellington, 28th August, 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) 2/8/17 | Agricultural implements and machinery (Tariff item 333 (2)) | 70 | "Albee" agricultural tool, being an adjustable hoe. | | |
| C (s) 3/7/2 | .. | 70 | Syringes, drenching, veterinary, of metal or vulcanite, not less than 4 in. in circumference. | | |
| C (s) 20/10/2 | Apparatus, &c., for educational purposes, as may be approved by the Minister and under conditions prescribed by him, on declaration that it will be used solely for educational purposes in a school, college, or university, and will not be removed therefrom without payment of sales tax (Tariff item 416) | 70 | Crayons, being coloured chalks. | | |
| C (s) 20/10/2 | .. | 70 | Powder tempera. | | |
| C (s) 21/114/2 | Bells, for use in churches only | 70 | Chiming apparatus, electrically operated, automatic, comprising a time-switch, striker or strikers, metal sounding-tube or tubes, amplifier, and loud-speaker, designed to simulate the ringing of bells in churches, when sold to, and for use in churches only | 70 | Gramophone turntables and electro-magnetic pick-ups, for use with automatic chiming apparatus. |
| C (s) 20/4 | Binder-twine | 70 | Hay-baling lashing, single-strand, two-strand, and three-strand, made from phormium tenax fibre, and heavily impregnated with batching oil for protection against the weather, on declaration by a manufacturer that it will be sold only to stock and station agents for resale to farmers for hay-baling purposes. | | |
| C (s) 3/9/8 | Dairying machinery and appliances (Tariff item 334 (2)) | 70 | Milk-hoppers, being tinned iron funnels for attachment to milk pipe-lines to receive skim-milk from cream separators. | | |
| C (s) 4/7/34 | Disinfectants n.e.i., &c. (Tariff item 104) | 70 | "Hexter Cleanex." | | |
| C (s) 4/7/33 | .. | 70 | "Sterol." | | |
| C (s) 21/5 | Eggs, fresh or preserved, and egg pulp | 70 | Egg-powder (whole egg), dried | 70 | Egg albumen, dehydrated. |
| C (s) 16/2 | Electric motors, also starters, controllers, and slide-rails therefor | 70 | Pyrometers, "Electroflo Control" and similar, when used as actual controllers for electric motors | 70 | Pyrometers, "Electroflo Control" and similar, when not used as controllers for electric motors. |
| C (s) 4/18/2 | Insecticides and fungicides for agricultural uses (Tariff item 119) | 70 | "Nest Egg Insecticide," consisting of an insecticide in solid form moulded to the shape of a hen's egg, for placing in the nests of poultry to destroy insect pests. | | |
| C (s) 2/11 | 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 | 70 | Air receivers, being metal pressure-tanks for use with air-compressing outfits | | |
| C (s) 2/102/3 | .. | 70 | Bottle-washing trays, being wire baskets specially suited for holding bottles during the processes of washing, draining, and drying. | | |
| C (s) 2/38 | .. | 70 | Scissor grippers, for use in lifting slaughtered cattle in meat-works to the overhead bleeding conveyors. | | |
| C (s) 3/59 | .. | 70 | Standpipes, being extensions for use with fire hydrants, to enable hose connections to be made with water mains. | | |
| C (s) 2/10/4 | Machinery, machines, machine-tools, and appliances, viz.: Peculiar to metal-working, wood-working, stone-working, or glass-working | 70 | Tips (electrodes), water-cooled or air-cooled, for use with electric spot-welders. | | |
| C (s) 21/28/6 | Nets and netting of cordage and twine | 70 | Cork floats for fishing-nets. | | |
| C (s) 1/2452 | Ores of metals of all kinds .. | 70 | Iron oxide, in its natural state as mined from the earth, | | |