

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

Customs Department, Wellington, 8th April, 1946.

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	Agricultural machinery (Tariff item 333 (1) or (2))	72	Hopper grids peculiar to use with topdressers, for preventing fertilizer sacks from becoming entangled in the machinery while the hopper is being filled.		
C (s) 2/8/18	..	72	"Leg holder," being a metal device with cushioned jaws, for retracting the leg of a cow during milking operations.		
C (s) 3/72	..	72	Nozzles, flexible, specially suited for use with veterinary metal or vulcanite drenching syringes not less than 4 in. in circumference.		
C (s) 20/22/2	..	72	"Sheep handler," being a small invertible stall for fitting into a race to facilitate the examination or treatment of animals.		
C (s) 4/4	Chemicals, drugs, and similar preparations for use in hospitals, &c.	72	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: Fats or waxes, natural and synthetic, for use as a base for ointments or lotions.		
C (s) 17/3/7	Cork-board, having a thickness of 1 in. or over	72	"Insulwool," in blocks having a thickness of 1 in. or over.		
C (s) 4/7/17	Disinfectants n.e.i., &c. (Tariff item 104)	72	"Ata Sanitary Powder."		
		72	"Pine Klenz."		
		72	"Sanapine."		
		72	"Quixachor."		
C (s) 4/7/35	72	"Germatak" antiseptic hand wash.
C (s) 2/13	Electric motors, also starters, controllers, and slide rails therefor	72	Resistance grids, for limiting the load on electric motors.		
C (s) 21/139/2	Goods, <i>bona fide</i> second-hand, being goods that have already been used in New Zealand	72	Articles, being new entities and not merely reconditioned goods, made up from articles or materials which have already been used in New Zealand, for example: Circular saws made up in smaller sizes from used circular saws which have been reduced to blanks for the purpose.
C (s) 4/16	Hypochlorites, inorganic ..	72	"H.T.H. 15."		
C (s) 3/6/6	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	72	Burner, the "Speedway" force-feed oil-fuel, for use with steam and water-circulating boilers.		
C (s) 8/1/2	..	72	Filter papers, holed and cut to size for particular models of filter presses designed for industrial purposes, as approved by the Minister.		
C (s) 3/84/2	..	72	"Flexite" flexible pipe-joints.		
C (s) 3/9/4	..	72	Air cocks, internally nickel plated, specially suited for use with milking-machines.		
C (s) 3/9/4	..	72	Milk cocks, internally tinned, specially suited for use with milking-machines.		
C (s) 2/9/3	..	72	Polishing-discs, for use in making up circular polishing mops or bobs designed solely for mounting on power-driven spindles.		
C (s) 3/64	..	72	Trolleys for use on overhead runways for electric hoists	72	Switches (or points) and overhead track, including hangers or attachments therefor, for use with electric hoists.
C (s) 2/13/4	Machinery, machines, machine tools, and appliances, viz.: Peculiar to metal-working, wood-working, stone-working, or glass-working	72	Furnace, the "A.E.W.," being a small electric furnace peculiarly suited for heating soldering-irons, hardening and tempering tools, and for similar metal-working purposes.		