

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

Customs Department, Wellington, 1st August, 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) 2/8/19	Agricultural implements and machinery n.e.i. (Tariff item 333 (2))	74	Fertilizer troughs, being bottomless concrete vessels with a concrete lid, for setting in the ground as receptacles for animal and other matter for producing compost.		
C (s) 20/10/3	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)	74	Measuring-rules, in sets of short sections of varying lengths, for use in the teaching of elementary arithmetic.		
C (s) 6/4/5 C (s) 24/8/3	Bags, bottles, &c., being ordinary trade containers for packing goods	74	Envelopes or cards, printed in such a manner as to indicate that they are for use in the packing or mounting of postage stamps for sale.		
C (s) 21/55 C (s) 21/63/5	.. Chemicals, drugs, and similar preparations for use in hospitals, &c.	74 74	Milk-bottle crates. The following goods when purchased or imported by the Director-General of Health, provided that he certifies that they are to be supplied free of charge to medical practitioners for the purpose mentioned:— Drugs for the treatment of malaria.		
C (s) 21/105	Clay and soil	74	Clay, ground and bagged, but not otherwise processed.		
C (s) 3/9/2	Dairying machinery and appliances (Tariff item 334 (2))	74	Herd-testing buckets, designed to operate under a partial vacuum, and made from tinned steel of 20 standard wire gauge or heavier.		
C (s) 3/9/8	..	74	Milk-hoppers, being funnels for attachment to milk pipe-lines to receive skim-milk from cream separators.*		
C (s) 4/7/36 C (s) 4/7/37	Disinfectants n.e.i., &c. .. (Tariff item 104)	74 74	"Medico Anti-germ Antiseptic." "Osmond's Concentrated Pine Fluid."		
C (s) 2/11	Electric generators	74	Voltage regulators for electric generators.		
C (s) 2/10/3	Electric motors, also starters, controllers, and slide rails therefor	74	Starter condensers, specially suited for use with electric motors.		
C (s) 19/5/2	Foods, peculiar to use as stock and poultry foods.	74	"Egday" poultry tonic.		
C (s) 24/29/2	Goods, <i>bona fide</i> second-hand, being goods that have already been used in New Zealand	74	Remoulded golf balls.
C (s) 3/47/2	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	74	Insulator pins or bolts†.		
C (s) 15/10/2	..	74	Pickling troughs of concrete for use in meatworks.		
C (s) 2/49	..	74	Screens, wire-mesh, composed of manganese or other hard-steel alloy, and rolled to a half-circle.		
C (s) 2/49	..	74	Wire-mesh in the flat when enclosed in a frame identifying it as part of a screen for industrial purposes.	74	Wire-mesh in the flat, when not enclosed in a frame identifying it as part of a screen for industrial purposes.
C (s) 3/14/3	..	74	Tanks, high-pressure, for use with automatic power-driven water-pressure systems.		
C (s) 2/102/2	..	74	Vegetable dehydration trays of wire, for use as containers for vegetables receiving dehydration treatment.		
C (s) 20/30	Nets and netting of cordage and twine	74	Dress-guard nets for ladies' bicycles.
C (s) 21/79	Wood-wool	74	Paper-wool.		

* Revises decision in Minister's Decision No. 70, gazetted 6th September, 1945.

† Revises decision in Minister's Decision No. 42, gazetted 15th April, 1937.