

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

Customs Department, Wellington, 17th October, 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 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.
21/236	Timber .. .. .	76	Capping and casing of wood for electrical conduit.
21/236		76	Wooden dowelling.
21/236	Bricks, &c. .. .. .	76	Earthenware bathroom recess fittings for building into walls.
21/236	Articles made wholly, &c., of concrete, &c. ..	76	Fire slabs for domestic hearths.
		76	"Flue liners," being earthenware linings for interior lining of chimneys.
		76	Metal flues for concrete chimneys.
21/236	Roofing tiles, &c. .. .. .	76	Iron sheets, corrugated or plain, made from used iron drums.
21/236	Ridging, guttering, &c. .. .. .	76	Galvanized hoop iron for spouting, up to 1½ in. wide.
21/236		76	Wire guards for vents.
21/236	Nails, &c. .. .. .	76	Glaziers' points.
		76	Horse-shoe nails.
		76	Staples for concrete posts.
		76	Tacks, all kinds.
		76	Clouts.
		76	Staples, insulated or coppered.
21/236	Electrical fittings .. .. .	76	Bus-bars for switch or fuse boards not exceeding 24 in. by 18 in.
		76	Cable lugs (sockets).
		76	Flush plates, boxes, and spacers for wall sockets and switches.
		76	House service connectors and bellmouths for leading in.
		76	Switchboard brackets.
		76	Switchboard surrounds.
21/236	Baths, &c. .. .. .	76	Bath, basin, wash-tub, and sink plugs and washers; chain stays and grates for waste holes.
21/236		76	Nuts and rings for waste-pipe connections.
21/236	Toilet pans, &c. .. .. .	76	Lavatory-seat buffers.
		76	Toilet-paper fixtures.
21/236	Tanks, cisterns, cylinders, &c. .. .. .	76	Rectangular iron tanks suited for household use, when imported containing goods, and when sold empty in New Zealand.
			(NOTE.—Cancels decision in M.D. 39 of 13/1/36.)
21/236		76	Cistern balls (rubber).
21/236		76	Cistern pulls.
21/236		76	Cistern washers.
21/236		76	Copper circles for manufacture of hot-water cylinders and washing-coppers.
2/208/2		76	Metal covers for thermostats.
21/236	Chipheaters .. .. .	76	"Thermette" heaters.
21/236	Clothes driers .. .. .	76	Clothes-drying frames for suspension from ceilings.
		76	Clothes horses and similar portable clothes driers.
		76	Revolving clothes lines (outdoor).
		76	"Morris" clothes drier for attachment to "Morris" oil radiator.
21/236	Cooking-stoves and ranges of all kinds .. ..	76	Gas grillers.
		76	Gas rings.
		76	Plate-racks for use with coal ranges.
		76	Plug-in stoves, grillers, cookers, table stoves, and hotplates.
		76	"Primus," "Coleman," and similar spirit stoves.
21/236	Fire grates, &c. .. .. .	76	Boiler grates.
		76	"Hotdogge" and coke heaters with flues.
21/236	Pipes and pipe fittings, &c. .. .. .	76	Copper balls in halves.
		76	Ballcock nipples and levers.
		76	Trapscrews.
		76	Caps and linings up to 2 in.
		76	Copper-pipe flaps up to 2 in.
		76	Extension pieces, plated, for taps up to 1 in.
		76	Tap discs.
		76	Cistern floats.
		76	Ballcock washers.
		76	Hose ruffs up to 1 in.
		76	Tap washers.
21/236	Soil pipes, &c. .. .. .	76	Hose unions up to 1 in. for attachment to screwed taps.
		76	Concrete drainpipes, non-hydraulic, not exceeding 6 in. in internal diameter.
		76	Earthenware drainpipe fittings if designed for a pipe not exceeding 6 in. in internal diameter.
21/236	Paints, colours, &c. .. .. .	76	White lead, in oil.
		76	White lead, dry.
		76	"Cemenfortis" paint.
		76	Raddle, in powder form.
21/236	Putty, &c. .. .. .	76	"Vulcatex."
21/236	Apparel .. .. .	76	Badges or monograms of textile suited only for incorporation in or attachment to garments.
		76	Buttons.
		76	Corset laces.
		76	Covers and clothing for horses, cattle, and other animals.
		76	Furs wholly made up into apparel.
		76	Gloves, all kinds.