

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

Customs Department, Wellington, 26th November, 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.
C (s) 21/236	Bedding .. .. .	77	Bassinettes.
C (s) 21/236	Bituminous and similar roofing material .. .. .	77	Mastic Asphalt. "Aqua-Seal Black Putty."
C (s) 21/236	Bolts, for doors .. .. .	77	Panic bolts, for doors.
C (s) 21/236	Bricks, &c., and other structural building units .. .. .	77	Acid-resisting bricks for construction of buildings.
C (s) 21/236	Builders', &c., hardware .. .. .	77	Kick plates, for doors.
C (s) 21/236	Cement, building .. .. .	77	Waterproofing and hardening compounds for adding to the mix.
C (s) 21/236	Cisterns, &c. .. .. .	77	Automatic-flushing cisterns.
C (s) 21/236	Cooking-stoves and ranges .. .. .	77	Dip-pans and grill-pans for gas cookers.
		77	Petrol camp stoves.
C (s) 21/236	Door springs and stops .. .. .	77	Bunsen burners for use with "Rockgas."
		77	"Briton B" door closer.
		77	"Dictator" door closer.
C (s) 21/236	Drainpipes not exceeding 6 in. in internal diameter	77	Cabin-hooks, for doors.
			Earthenware field drainpipes not exceeding 6 in. in internal diameter.
			(NOTE.—Prior to 16th August, 1946, taxable at rate of 10 per cent.)
C (s) 21/236	Electrical fittings—		
	Switches .. .. .	77	Ignition lock switches and ignition keys for motor-vehicles, not exceeding 60 amps.
(s) 21/236	Conduit .. .. .	77	Concrete troughs, covers, and slabs, for protecting and conducting underground electric cables.
(s) 21/236	Fire grates .. .. .	77	Electric, gas, kerosene, and oil radiators and fires, built-in or portable.
(s) 21/236	Flock, kapock, &c. .. .. .	77	Feather down.
(s) 21/236	Furniture .. .. .	77	Combination chair ironing-board and step-ladder.
(s) 21/236		77	Combination stool and step-ladder.
(s) 3/3/15		77	"Coolette" household cooler, for butter, milk, &c. (being plaster-of-paris cabinet with door.)
(s) 21/236		77	Ironing-boards.
(s) 21/236		77	Lampshades.
(s) 21/236		77	Metal meat safes.
(s) 21/236		77	Petrol lamps.
(s) 21/236		77	Play pens, for children.
(s) 21/236		77	Shelves, steel, in sets, with or without sides or back; spare steel shelves for sets; steel shelving.
(s) 21/236		77	Towel-rails.
(s) 21/236		77	Towel-rail sets, consisting of lengths of tubing with brackets and screws.
(s) 21/236		77	Trays, household.
(s) 21/236		77	Turnery; table and chair legs.
(s) 21/236		77	Washing-boards.
(s) 21/236	Glass, in sheet .. .. .	77	Sand-blasted glass sheets.
(s) 21/236	Glue .. .. .	77	Glue derived from animal sources.
		77	Casein glue and casein adhesives.
		77	Concentrated size.
(s) 21/236	Lavatory basins .. .. .	77	Cast-iron pin brackets for lavatory basins.
(s) 21/236	Linseed oil, &c. .. .. .	77	Doboline.
(s) 21/236	Locks .. .. .	77	Penny-in-slot locks.
(s) 21/236	Mats and matting .. .. .	77	Sheep-skins tanned in the wool.
		77	Deer-skins tanned in the hair.
(s) 21/236	Metal fittings for windows .. .. .	77	Fanlight openers.
		77	Knuckle joints, for fanlights.
		77	Sash pivots.
		77	Sash pulleys.
		77	Window lifts, for fanlights.
(s) 21/236	Mirrors .. .. .	77	Mirror fittings for permanent attachment to mirrors.
		77	Rear-view mirrors for motor-vehicles.
(s) 21/236	Mouldings of wood .. .. .	77	Picture-frame moulding, in ordinary commercial lengths.
(s) 21/236	Nails, &c. .. .. .	77	Wire dowels.
(s) 21/236	Paint removers .. .. .	77	Painters' sugar soap.
(s) 21/236	Paint thinners .. .. .	77	Naphtha, solvent, light or semi-refined.
		77	Toluole.
		77	Xylole.
(s) 21/236	Paints, &c. .. .. .	77	"Adfast."
		77	Aluminium and bronze powders.
		77	Antimony oxide.
		77	Blanc Fixe.
		77	Brunswick green.
		77	Carbon black.
		77	Dark creostain.
		77	Lead chromes.
		77	Litharge.
		77	Lithopone.
		77	Manganese dioxide.
		77	Mineral earths, colours, and clays.
		77	Prussian blues.
		77	Tar naphtha.
		77	Titanium pigments.
		77	Tire and hood paint, for motor-vehicles.
		77	Waterproofing and petrifying compounds, for applying to concrete.
		77	Zinc oxide.