

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

Customs Department, Wellington, 31st March, 1947.

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.
(s) 20/10/28	Apparatus, &c., for educational apparatus, as may be approved by the Minister and under conditions prescribed by the Minister (Tariff item 416)	80	Radio sets, provided a declaration is made by the Principal of a school, college, or university that they will be used solely for educational purposes in the school, college, or university, and will not be removed therefrom without payment of sales tax.		
(s) 20/32	Baths .. .. .	80	Baby baths.		
(s) 12/1/7	Bedding .. .. .	80	Electrically-heated blankets.		
(s) 8/18	" .. .. .	80	Sleeping-bags.		
(s) 9/4	Boots, &c. .. .. .	80	Spikes for cricket boots.		
	" .. .. .	80	Studs for golf shoes.		
(s) 3/6/6/6	Chip heaters and similar furnaces	80	Cast-iron boilers for water-heating.		
(s) 3/128	Cup hooks .. .. .	80	Insulated cup hooks.		
(s) 12/9	Dentists' materials (Tariff item 134 (3))	80	"Cup-ora" artificial gold.		
(s) 4/7/40	Disinfectants (Tariff item 104)	80	"Chorodis."		
	" .. .. .	80	"Elco Pynoda."		
(s) 10/14/5	Foods specially suited for diabetics	80	Saccharin in the form of tablets, pilules, granules, or cachets, each containing not more than $\frac{1}{2}$ grain of saccharin.		
(s) 15/18/3	Furniture .. .. .	80	Wooden racks for display of papers and magazines by newsagents.		
(s) 3/118	" .. .. .	80	Curtain track, curtain rod, expanding curtain wire, and fittings for use therewith.		
(s) 3/124	" .. .. .	80	Shower-bath curtain rails.		
"	" .. .. .	80	Shower-bath curtain-rail sets consisting of lengths of rod or tubing with brackets or sockets and screws.		
(s) 2/13/23	Heating elements for hot-water cylinders suited for household use	80	Elements in which the resistance is permanently embedded in the insulating material and then sheathed in metal and which are also screwed with a gas-pipe thread from $1\frac{1}{2}$ in. in diameter upwards.		
(s) 3/32	Incubators for poultry-raising	80	"Stelco" brooder heater.		
(s) 4/18	Insecticides for agricultural uses	80	"Kilpest" garden spray.		
(s) 3/128	Locks .. .. .	80	Padlocks.		
(s) 3/128	Metal plugs, clips, and similar fittings specially suited for builders' use in affixing articles to concrete or plaster	80	Buckle clips, being short T-shaped metal straps for attaching electrical cable to walls.		
(s) 3/128	Nails .. .. .	80	Wooden nails.		
(s) 6/1	Napery .. .. .	80	Paper serviettes.		
"	" .. .. .	80	Paper doyleys.		
(s) 7/21	Paints, colours, &c. .. .. .	80	Wood stain powders.		
(s) 7/9/2	Paints, colours, &c. .. .. .	80	"Firetex" fire retardent paint.		
(s) 21/88	Rabbit poisons .. .. .	80	Baits prepared from fruit or vegetable refuse.		
	No. of Decision.	Decision of Minister.			
(s) 21/24/4	81	The following persons need not be licensed under the Act:— Persons whose manufacturing operations consist only of the manufacture of pre-cast concrete paving slabs, and kerbs, edgings, and channellings for streets.			
(s) 21/193	81	Persons whose manufacturing operations consist only of the manufacture of pre-cast concrete staves for troughs, tanks, baths, &c. (NOTE.—In the case of persons engaged in the manufacture of the above-mentioned pre-cast concrete articles and also licensed in respect of the manufacture of other kinds of goods, the licenses will not be regarded as applicable to the above-mentioned pre-cast concrete articles.)			

D. G. SAWERS, Comptroller of Customs.