

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

Customs Department, Wellington, 17th November, 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.
C (s) 6/8/2 ..	Bags, bottles, boxes, &c., being ordinary trade containers for packing goods	85	Boxes or cases, jewellers', of plastic material.
C (s) 21/196	Ditto	85	Earthenware flower or plant pots. (NOTE.—Revises decision in M.D. 35.)
"	"	85	Paper or cardboard flower or plant pots, collapsible or non-collapsible. (NOTE.—Revises decision in M.D. 66.)
C (s) 21/236	Baths, &c.	85	Combination of chain-stay, chain, and plug.
C (s) 8/18 ..	Bedding	85	Electrically-heated pads.
C (s) 2/13/6	Electrical fittings—viz., switches and fuses not exceeding 60 amps.	85	Henley sealing chambers and neutral connector boxes for use with switches and fuses not exceeding 60 amps.
C (s) 8/27 ..	Floor coverings	85	Carpet ends of textile or metal.
C (s) 3/118/4	Furniture	85	Household trays, viz.:— (a) Japanned or lacquered kitchen trays of stamped metal, with or without handles. (b) Handled trays, except those composed wholly of platedware, china, earthenware, or plastic materials. (NOTE.—Revises decision in M.D. 77.)
C (s) 20/4 ..	Hemp and similar packings	85	Oakum.
C (s) 3/118/18	Joinery	85	Ladders and step-ladders, wooden.
"	"	85	" Adjusta-grip " safety ladder fitting.
"	"	85	Tradesmen's folding trestles of wood.
"	"	85	Wooden telescopic or extension planks for tradesmen's use.
C (s) 3/125/2	Lamps suited for internal illumination of buildings, and fittings peculiar thereto	85	Pressure tanks or cylinders forming integral parts of such lamps.
C (s) 2/140 ..	Machinery n.e.i., other kinds (T.I. 353 (6) (b))	85	" Glassmaster " automatic glass-washing machine.
C (s) 20/41 ..	Pipe jointing compounds	85	Bitumen and sand in blocks.
C (s) 20/36 ..	Structural building units	85	Strongroom doors and vault doors.
C (s) 7/24 ..	Soldering fluxes	85	" Spirits of Salts " (strong impure hydrochloric acid).

NOTE.—The following decisions are cancelled, the goods concerned being covered by the exemptions created under the Customs Acts Amendment Act, 1947:—

M.D. 11	Biscuits and rusks .. .. .	..	..	..	..	..	..	..	(C (s) 10/1).
11	Dog biscuits .. .. .	..	..	..	..	..	..	..	(C (s) 19/7).
11	Nuts, shelled; nuts, crushed or ground; and nut meat	..	..	..	..	..	..	..	(C (s) 10/12/2).
14	Flavoured cornflour .. .. .	..	..	..	..	..	..	..	(C (s) 10/20).
16	Egg albumen in powder form	..	..	..	..	..	..	..	(C (s) 10/23).
31	Cinnamon	..	..	..	..	..	..	..	(C (s) 10/10).
	Cloves								
	Ginger, dry								
	Mace, whole or ground								
	Pimento								
43	Powdered oyster in tablet form	..	..	..	..	..	..	..	(C (s) 4/26/2).
44	" Nova " sausage improver .. .. .	..	..	..	..	..	..	..	(C (s) 10/39).
46	" Crownbread " .. .. .	..	..	..	..	..	..	..	(C (s) 34/6).
46	" Oystex " .. .. .	..	..	..	..	..	..	..	(C (s) 4/26).
46	" Seameal " .. .. .	..	..	..	..	..	..	..	(C (s) 10/38).
46	" Crumbex " .. .. .	..	..	..	..	..	..	..	(C (s) 10/11/2).
46	Maple syrup .. .. .	..	..	..	..	..	..	..	(C (s) 10/14/3).
46	Dried gluten .. .. .	..	..	..	..	..	..	..	(C (s) 10/4/7).
46	Gluten flour .. .. .	..	..	..	..	..	..	..	(C (s) 10/4/6).
55	Meat, dehydrated, in small packages suitable for retail sale	..	..	..	..	..	..	..	(C (s) 10/44).
55	Vegetables, dehydrated .. .. .	..	..	..	..	..	..	..	(C (s) 10/44).
70	Egg albumen, dehydrated .. .. .	..	..	..	..	..	..	..	(C (s) 21/5).
70	" Crispies " .. .. .	..	..	..	..	..	..	..	(C (s) 10/46).

Record No.	Decision of Minister.		
	The following goods are to be regarded as included under the items subject to sales tax at the rate of 10 per cent. only (under the provisions of subsection (1) of section 10 of the Customs Acts Amendment Act, 1942) set out in Column No. 1 (below):—		
	Item. Column No. 1.	No. of Decision.	Goods regarded as included under Item. Column No. 2.
C (s) 4/51 ..	Cigarettes (NOTE.—Revises decision in M.D. 55.)	86	Medicated cigarettes.

D. G. SAWERS, Comptroller of Customs.