

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

Customs Department, Wellington, 17th February, 1948.

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) 10/20	Apparatus, &c., for educational purposes as may be approved by the Minister and under conditions prescribed by him (Tariff item 416)	87	Goods manufactured in New Zealand, and imported goods sold from New Zealand stocks, of a class or kind which, if imported, would be admissible under Tariff item 416 on declaration, &c., when purchased for use solely for educational purposes in a school, college, or University. NOTES (1) Decision in M.D. 39 is cancelled. (2) The following decisions are revised in accordance with the above decision:— M.D. 50: "Animal letters." M.D. 60: "Nail mosaic." M.D. 62: "Kindergarten jig-saws." M.D. 70: "Crayons, being coloured chalks." M.D. 74: "Measuring rules, &c." M.D. 80: "Radio sets."
C (s) 10/1/2	Biscuits	87	Ice-cream cones.
C (s) 9/4	Boots, &c.	87	Toe puffs.
C (s) 4/7/44	Disinfectants n.e.i., &c. (Tariff item 104) ..	87	"O.C.I." disinfectant.
C (s) 20/45	Drainpipes and traps not exceeding 6 in. in internal diameter	87	Drain-plates (gratings) for use on such traps and drain-pipes.
C (s) 20/45	Drain-pipes and traps not exceeding 6 in. in internal diameter	87	Mushroom vents suited for use on such drain-pipes.
C (s) 2/13/26	Electrical fittings—viz., Conduit and fittings therefor	87	Junction boxes for use with T.R.S. wiring cable
C (s) 2/13/26	Electrical fittings—viz., Conduit and fittings therefor	87	Bellmouths for leading in. (NOTE.—The decision in M.D. 76 on "House service connectors and bellmouths for leading in" is cancelled.)
C (s) 10/51	Essences, culinary or flavouring, in solution ..	87	Solutions in water, or suspensions prepared with harmless emulsifying agents in water, or solutions in ethyl alcohol or in isopropyl alcohol, of natural or artificial essential oils or mixtures of such oils.
C (s) 6/54	Paperhangings	87	Window "transparencies" (figured semi-opaque paper for attachment to the clear glass of bathroom and similar windows in substitution for figured glass).
C (s) 10/49	Provisions n.e.i. (Tariff item 61 (2))	87	Ice-cream, including chocolate-coated ice-cream shapes.
C (s) 3/94	Structural building units	87	Prefabricated building units of iron or steel which are identifiable as being specially suited for the construction of buildings.

NOTE.—Minister's Decision No. 23 of 24th October, 1933, is cancelled
(C (s) 3/94)

Record No.	No. of Decision.	Decision of Minister.
C (s) 3/94	88	In the case of steel beams, joists, girders, angles, plates, and similar articles of steel (not being structural building units identifiable as specially suited for the construction of buildings), drilled, bored, mitred, cut, or similarly manufactured or fabricated by a person, company, or firm licensed under the Act as a manufacturing retailer, and with respect to which the Collector is satisfied that sales tax has been paid on the taxable goods used in the manufacture of the completed goods, the sale value of the completed goods, for the purposes of the proviso to paragraph (b) of subsection (1) of section 13 of the Act shall, except in such cases as the Minister may direct, be the amount of wages actually paid by the manufacturing retailer in respect of the manufacturing processes involved in the manufacture of the completed goods from such taxable goods increased by 20 per centum of such amount. (NOTE.—For the purposes of this decision, the term "wages" includes all wages, salaries, and other emoluments paid to principals, partners, factory-managers, foremen, overseers, operatives, and other persons employed in the licensee's factory or workroom; and, in the case of persons who are employed partly in the factory or workroom and partly in other places, includes the proportionate part of the wages paid to such persons in respect of their services in the factory or workroom.) (NOTE.—Minister's Decision No. 28 of 28th May, 1934, is cancelled.)

D. G. SAWERS, Comptroller of Customs.

Result of Poll for Proposed Loan

Wellington, 20th February, 1948.

THE following notice, received by the Minister of Finance from the Mayor of the Borough of Whangarei, is published in accordance with the provisions of the Local Bodies' Loans Act, 1926.

B. C. ASHWIN, Secretary to the Treasury.

WHANGAREI BOROUGH COUNCIL

Notice of Result of Poll on Proposal to Raise a Loan

General Purposes Loan, 1947

PURSUANT to section 13 of the Local Bodies' Loans Act, 1926, I hereby give notice that at a poll of the ratepayers of the Borough of Whangarei, taken on the 11th day of February, 1948, on the proposal of the Whangarei Borough Council to borrow

the sum of one hundred and seventy-three thousand two hundred pounds, for the purpose of forming and laying out new streets and effecting street improvements, including reconstructing and sealing streets and kerbing, channelling and concreting footpaths, widening Rust Avenue Bridge, and providing a new bridge at Otaiaka Road, purchasing a roller, trucks, and loading plant, establishing a plant-maintenance depot, store, and holding-yard, purchasing land and establishing parking areas, constructing bus shelters on service-bus routes, and providing for works and purchases incidental to the aforesaid—

Votes.

The number of votes recorded for the proposal was .. 330
The number of votes recorded against the proposal was .. 150
Informal .. 1

I therefore declare that the proposal was carried.

Dated this 12th day of February, 1948.

WILLIAM JONES, Mayor.