

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

Customs Department, Wellington, 15th March, 1949.

IT is hereby notified for public information that the Right Hon. 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.
(s) 4/63	Ammonia, liquid and anhydrous	92	Ammonia in aqueous solution.
(s) 14/1	Bags, bottles, &c.	92	"Perfit Seal" replacement lids for fruit preserving jars.
(s) 8/18	Bedding	92	Ground sheets.
(s) 3/162	Building units	92	Metal sections used for attaching panels of wallboard to the interior walls of buildings.
(s) 2/6/9	Dairying machinery	92	Milk flow indicators for use with milking machines in determining by visual inspection, when the flow of milk ceases.
(s) 4/7/46	Disinfectants	92	"Steraglass."
..	Educational apparatus, &c.	The following goods, provided that 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) 20/10/14	92	"Nurseryland" building beakers.
(s) 20/10/7	92	Electrical amplifying equipment.
(s) 20/10/13	92	The following educational equipment when purchased for use in any school, college, or university solely for the purpose of carrying out the syllabus of instruction in physical education prescribed by the Education Department:—
			(a) Small sponge-rubber balls, and basket-balls, for teaching ball handling skills.
			(b) Vaulting stools.
			(c) Gymnastic benches.
			(d) Box horses.
			(e) Wall bars.
			(f) Gymnastic beams
			(g) Canvas mats.
(s) 3/118/35	Furniture	92	Barbers' chairs.
(s) 3/94	Iron and steel	92	Steel strip.
(s) 3/94	Iron and steel, unworked	92	Plain steel shafting exceeding 1 in. diameter.
(s) 3/94	92	Plain rectangular tinned steel sheets.
(s) 15/27	Joinery	92	Wooden gates.
(s) 15/27	92	Expanding wooden trellis.
(s) 3/81	Nails	92	Deck-spikes and dog-spikes.
(s) 7/27	Paints	92	"Paintol."
(s) 10/25/3	Provisions	92	"Dextro-Cee" (or "Dextro-C.")
(s) 20/35	Ridging, guttering, and similar roofing accessories ..	92	Copper strip not exceeding 1½ in. in width.
(s) 3/60/2	Solder, plumbers'	92	Solder in paste form, consisting of finely ground tin and lead mixed with a chemical flux and an emulsifying agent to form a paste.
(s) 21/23	Tea	92	Yerba-de-Mate (Paraguay tea).
Record No.	No. of Decision.	Decision of Minister.	
(s) 23/2/22	93	The fabrication of steel in the form of angle, channel, girder, tee, bar, rod, or plate, for bridge building, by cutting, boring, or bending, is not regarded as a manufacturing operation for the purposes of the Act.	
(s) 28/14/24	94	Where spare parts for motor-vehicle engines and chassis are imported by omnibus operators, or purchased from licensed wholesalers under the Sales Tax Act, such spare parts will be liable to sales-tax at the rate of 10 per cent. only, provided that on the occasion of each importation or purchase, a declaration under the Sales Tax Act is made by the importer or purchaser to the effect that the parts will be used exclusively for the repair and maintenance of omnibuses, being passenger-service vehicles as defined in section 2 of the Transport Licensing Act, 1931, and designed to carry seated passengers exceeding nine in number.	
(s) 23/2/21	95	The following persons need not be licensed under the Act:— Persons whose manufacturing operations consist only of the manufacture of reinforced concrete crib blocks. In the case of persons engaged in the manufacture of such crib blocks and also licensed in respect of the manufacture of other classes of goods, the licences will not be regarded as applicable to the crib blocks.	

NOTE.—The decision respecting "Liksol" disinfectant floor oil in M.D. 39 is cancelled.

D. G. SAWERS, Comptroller of Customs.

Notice Under the Regulations Act, 1936

NOTICE is hereby given in pursuance of the Regulations Act, 1936, of the making of regulations and Orders as under:—

Authority for Enactment.	Short Title or Subject-matter.	Serial Number.	Date of Enactment.	Price (Postage 1d. Extra).
Tobacco Growing Industry Act, 1935 ..	Tobacco Growing Industry Regulations 1945, Amendment No. 3	1949/32	16/3/49	2d.

Copies can be purchased at the Government Printing and Stationery Office, Lambton Quay, Wellington. Prices for quantities supplied on application. Copies may be ordered by quoting serial number.

E. V. PAUL, Government Printer.