

Decisions Under the Sales Tax Act 1932-33

Customs Department,
Wellington, 24 October 1951.

THE following decisions in interpretation of the Sales Tax Act 1932-33 are published for public information :—

| Record No. | No. of Decision. | Decision of Minister. |
|-------------|------------------|---|
| (s) 22/27/3 | 109 | <p>The following persons need not be licensed under the Act :—</p> <p>(a) A wholesaler who satisfies the Collector that the total sale value of taxable goods sold by him during the last financial year of his business did not exceed £500, and that the estimated value of the taxable goods likely to be sold by him during the current financial year is not expected to exceed that sum :</p> <p>Provided that this exemption shall not apply to any person unless he is the holder of a certificate of exemption for the time being in force issued to him by the Collector of Sales Tax upon application made in a form to be supplied by the Collector.</p> <p>(NOTE.—Revises decision No. 48 (a) in <i>Gazette</i> No. 60 of 18 June 1942.)</p> <p>(b) A person manufacturing taxable goods, not being a "contractor" referred to in section 3 of the Sales Tax Amendment Act 1933, who satisfies the Collector—</p> <p>(i) That the total sale value of the taxable goods manufactured by him during the preceding twelve months did not exceed £500, and that the estimated sale value of the taxable goods likely to be manufactured by him during the next ensuing twelve months is not expected to exceed that sum ; or</p> <p>(ii) That the proportion of the selling price of taxable goods manufactured by him during the preceding twelve months represented by his labour, overhead, and profit did not exceed £250, and that that proportion of the selling price of taxable goods manufactured by him during the next ensuing twelve months is not expected to exceed that sum :</p> <p>Provided that this exemption shall not apply to any person unless he is the holder of a certificate of exemption for the time being in force issued to him by the Collector of Sales Tax upon application made in a form to be supplied by the Collector.</p> <p>For the purposes of this decision the sale value of goods manufactured shall in all cases be deemed to be the fair market value of the goods as if they were sold to a retailer in the ordinary course of business, and not the sale value as ascertained or determined in accordance with the proviso to paragraph (b) of subsection (1) of section 13 of the Act.</p> <p>(NOTE.—Revises decision No. 48 (c) in <i>Gazette</i> No. 60 of 18 June 1942.)</p> |

NOTE.—Minister's Decision No. 48 (b) in *Gazette* No. 60 of 18 June 1942, relating to the exemption from licensing of wine-makers is cancelled as from 3 September 1951.

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 Id. Extra). |
|--|---|----------------|-------------------|----------------------------|
| Marketing Act 1936 | Cheese Wholesale Prices Notice (No. 2) 1951 .. | 1951/242 | 23/10/51 | 2d. |
| Agriculture (Emergency Powers) Act 1934 | Dairy Factories (Licensing) Regulations 1936, Amendment No. 2 | 1951/243 | 31/10/51 | 3d. |
| Customs Amendment Act 1921 and General Agreement on Tariffs and Trade Act 1948 | General Agreement on Tariffs and Trade Order 1951 | 1951/244 | 31/10/51 | 9d. |
| Customs Amendment Act 1921 .. | Customs Tariff Amendment Order (No. 5) 1951 .. | 1951/245 | 31/10/51 | 2d. |
| Customs Acts Amendment Act 1931 .. | Customs Primage Exemption Order (No. 6) 1951 .. | 1951/246 | 31/10/51 | 1d. |
| Customs Acts Amendment Act 1932 .. | Customs Surtax Order (No. 2) 1951 .. | 1951/247 | 31/10/51 | 1d. |
| Customs Amendment Act 1921 and the Trade Agreement (New Zealand and Australia) Ratification Act 1933 | Trade Agreement (Australia) Order 1951 .. | 1951/248 | 31/10/51 | 2d. |

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R. E. OWEN, Government Printer.

Releasing Land from the Provisions of Part I of the Maori Land Amendment Act 1936 (Ruatoki Development Scheme)

PURSUANT to subsection (2) of section 4 of the Maori Land Amendment Act 1936, the Board of Maori Affairs hereby revokes, so far as it affects the land described in the Schedule hereto, a certain notice dated the 11th day of May 1933 and published in *New Zealand Gazette* No. 37 of the 18th day of May 1933 at page 1373, whereby the provisions of subsection (3) of section 522 of the Maori Land Act 1931 (now Part I of the Maori Land Amendment Act 1936) were applied to, *inter alia*, the said land.

SCHEDULE

ALL that area of land in the Waiariki Maori Land Court District containing 64 acres 2 roods 35 perches, more or less, being the land known as Waiohau C, Section 3, and being part of the land formerly known as Waiohau No. 1A.1A South Block containing 177 acres and 10 perches, more or less, situate in Block XI of the Lower Rangitai Survey District. As the same is more particularly delineated on the plan marked M.A. 1/3/12, deposited in the Head Office of the Department of Maori Affairs at Wellington, and thereon edged red.

Dated at Wellington, this 19th day of October 1951.

For and on behalf of the Board of Maori Affairs—

M. SULLIVAN,
Assistant Under-Secretary of the Department
of Maori Affairs.

(M.A. 1/3/12 ; D.O. 5315)

Declaration of Infected Areas Under the Citrus Canker Regulations 1945 Revoked (Notice No. Ag. 5160)

PURSUANT to regulation 2 (7) of the Citrus Canker Regulations 1945, the declaration of the piece of land described in the Schedule hereto as an infected area under the said regulations is hereby revoked.

SCHEDULE

ALLOTMENT 178, D.P. 31239, Te Puna Parish, Block 9, Tauranga S.D.: Area, 65 acres and 0.01 perches.

Dated at Tauranga, this 4th day of October 1951.

C. H. CRAPP,
Inspector under the Orchard and Garden
Diseases Act 1928.

Officiating Ministers for 1951—Notice No. 33

Registrar-General's Office,
Wellington, 29 October 1951.

PURSUANT to the provisions of the Marriage Act 1908, the following names of officiating ministers within the meaning of the said Act are published for general information :—

Baptists
Pastor Howard Herbert Ellingham Knight.
Church of Jesus Christ of Latter-day Saints
Elder Morchu Pearson.
Elder Malcolm B. Stephenson.

P. H. WYLDE, Registrar-General.