

Decision No.	Decision
1— <i>continued</i>	<p>The following persons need not be licensed under the Act—<i>continued</i></p> <p>(5) Persons whose manufacturing operations, etc.—<i>continued</i></p> <p>(b) The making of dentures or similar articles.</p> <p>(c) The breaking down or reducing the strength of spirits.</p> <p>(d) The manufacture of ready-mixed concrete.</p> <p>(e) The manufacture of pre-cast concrete paving slabs, kerbs, edgings, and channellings for streets; concrete staves for tanks, troughs and baths; concrete crib blocks.</p> <p>(f) The preparation of tarred metal, tarred screenings and hot-mixed preparations of bitumen and metal for road making.</p> <p>(g) The undersealing of motor vehicles.</p> <p>(h) The duplicating or typing of letters, etc.</p> <p>NOTE.—In the case of persons engaged in the manufacture of any of the goods or in the classes of work enumerated in this paragraph and also licensed in respect of other taxable goods or work, the licenses will not be regarded as applicable to the goods or work enumerated.</p>
2	<p>When taxable goods are imported by a licensed wholesaler for his own use sales tax shall be paid on those goods under paragraph (c) of subsection (1) of section 11 of the Act at the time of entry for home consumption under the Customs Act 1913.</p>
3	<p>When goods are sold by exporters abroad to retailers in New Zealand at a price delivered to the purchaser (including freight, insurance, exchange, duty, sales tax, and other charges) and the goods are consigned to an agent in New Zealand of the exporters, the agent paying the duty and distributing the goods, sales tax, under paragraph (c) of subsection (1) of section 13 of the Act, will be payable by such agent at the time of entry of the goods for home consumption. When such goods have been so sold by exporters abroad to licensed wholesalers in New Zealand sales tax will not be payable until the goods are sold or used by such wholesalers.</p>
4	<p>For the purposes of the Act it has been decided that, as a general rule, the following will be regarded as materials used in the manufacture of goods:</p> <p>(1) Materials which are physically incorporated in the finished product; and</p> <p>(2) Materials which are not physically incorporated in the finished product but are employed directly in the process of production in the course of which they are wholly consumed or are recovered to a greater or lesser extent from the operation for future use.</p> <p>The following are examples of the materials referred to above:</p> <p>(a) Rubber and canvas which are physically incorporated in rubber hose.</p> <p>(b) Sensitized photographic surfaces and chemicals used in the development of photographic plates and prints.</p> <p>The following would not be regarded as materials used in the manufacture of goods:</p> <p>(1) Plant, machinery, and tools, also materials used in their operation or maintenance.</p> <p>(2) Articles used directly or indirectly in the distribution or sale of goods.</p> <p>The liability to sales tax of such goods would depend on whether or not they were included in any list of exemptions for the time being in force under section 12 of the Act. The following are examples of goods not regarded as materials used in the manufacture of goods:</p> <p>(a) Typewriters, lubricating oil.</p> <p>(b) Office stationery and equipment, motor vehicles, and advertising matter for the sale of goods.</p>
5	<p>Where taxable goods are sold by a wholesaler at a net price from which no allowance is made for cash payment or to which no addition is made if credit is granted, the sale value of such goods, for the purposes of paragraph (a) of subsection (1) of section 13 of the Act, will be such net price.</p>
6	<p>Where taxable goods are sold by a wholesaler at a net price and an increase (known as a plusage) is added to the price on the understanding that this increase will not be charged if payment for the goods is made on or before a date fixed in accordance with usual commercial practice, the sale value of such taxable goods, for the purposes of paragraph (a) of subsection (1) of section 13 of the Act, will be such net price without the addition of the increase (or plusage).</p>
7	<p>In the case of persons, firms, or companies licensed as wholesalers under the Act who sell—</p> <p>(a) Stationery such as account books, ledgers, diaries, invoice books, invoice or other printed forms, writing pads, envelopes, pens, pencils, nibs, ink-stands, and ink-wells; and/or</p> <p>(b) Leather goods such as attache cases and ladies' handbags, or other taxable goods,—</p> <p>and with respect to which the Collector is satisfied that such goods have been <i>bona fide</i> sold through retail shops by such persons, firms, or companies, the sale value for the purposes of paragraph (a) of subsection (1) of section 13 of the Act shall be the price at which the goods are actually sold less a deduction from such price of 40 per centum thereof.</p> <p>In the case of (a) stationery manufactured pursuant to special orders or (b) goods sold by such persons, firms, or companies otherwise than as set out above, the sale value shall be the price for which the goods are actually sold.</p>