

Decision No.	Decision
8	<p>The following operations are <i>not</i> regarded as manufacturing operations for the purposes of the Act:</p> <ul style="list-style-type: none"><li>(1) The sizing of finger rings (increasing or decreasing the diameter to suit a customer's requirements).</li><li>(2) The engraving of an article with the name of the recipient, his sports record, or other circumstances under which the article was donated or awarded. Where, however, the article is chased or otherwise engraved in a decorative sense and the commercial value so enhanced, the engraving is regarded as a manufacturing operation for the purposes of the Act.</li><li>(3) Incorporating goods into buildings.</li><li>(4) Packing bulk goods into small packages by a retailer.</li><li>(5) Blending of wines and spirits by a retailer.</li><li>(6) Purifying of waste oil, even if some new oil is added.</li><li>(7) Placing of radio chasses into cabinets by retailers.</li><li>(8) Preparation of materials for testing purposes (tensile test pieces).</li><li>(9) Repainting of new vehicles which are in the condition in which they are usually sold retail (i.e., complete with finishing coat already applied).</li></ul>
9	<p>The following are regarded as liable to sales tax:</p> <p>Engines, motors and other driving devices which—</p> <ul style="list-style-type: none"><li>(a) Form an integral and inseparable part of a taxable machine or appliance; or</li><li>(b) Are mounted in the same housing as a taxable machine or appliance; or</li><li>(c) Form part of the structure of a taxable machine or appliance.</li></ul>
10	<p>The Statutory Exemptions shown below include the goods listed thereunder. (Exemptions are printed in bold face type.)</p> <p><b>ACETYSALICYLIC ACID (ASPIRIN) INCLUDING ANY PREPARATION OF WHICH ACETYL-SALICYLIC ACID IS THE PRINCIPAL ACTIVE INGREDIENT—</b> Alka-Seltzer.</p> <p><b>ADHESIVES, ALL KINDS—</b> Adfast. Dextrine. Latex rubber in solution.</p> <p><b>AGRICULTURAL IMPLEMENTS, MACHINERY, AND APPLIANCES, AS MAY BE APPROVED BY THE MINISTER—</b> Goods admissible under Item 333 of the Customs Tariff. Baskets, wire, for holding eggs in incubators. Beehives and fittings therefor. Beekeepers' appliances, viz., drip cans, honey basket strainers, boilers, heaters, funnel strainers. Branding irons. Buckle snaps, being non-swivelling snap hooks combined with buckles, for use on the leg straps of covers for live stock. Cages, wire, for use with chicken brooders. Cattle stop rails. Cloches. Cow bail leg straps. Cow shed scrapers. Cylinders, concrete, suited for use as drinking water troughs or as well liners, but unsuited for use as pipes. Crates or cages for use in transporting stock, provided they are designed to be carried loose or to be easily demountable (e.g., by unbolting from the chassis). Drinking water troughs. Fertilizer troughs, being bottomless concrete vessels with a concrete lid, for setting in the ground as receptacles for animal and other matter for producing compost. Fire pots, for use in orchards to protect fruit trees from frost. Halters. Hopper grids peculiar to use with top dressers. Ideal sheep-tethering peg, being a steel corkscrew peg with a tension spring and tether attached. Katipo blowfly traps. Leg holder, being a metal device with cushioned jaws, for retracting the leg of a cow during milking. Lurem trap for slugs and snails. Milk fever outfits. Nest eggs, plain or insecticidal. Pans or troughs for stock licks. Pig or sheep troughs. Piping of any material, fitted with "quick acting" couplings to make it suitable for irrigation purposes, and fittings therefor. Plant supports. Rubber rings for use with Elastrator castrator. Saddle bags. Sandwashers, being dust caps peculiar to use with wheel hubs of agricultural implements. Sawe bearing retainer. Sheep handler, an appliance to facilitate the examination or treatment of animals. Skeith axles. Straight taper poles or shafts. Watering cans.</p>