

## Decisions Under the Sales Tax Act 1932-33

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

## PART I—GOODS INCLUDED IN STATUTORY EXEMPTIONS FROM SALES TAX

| Decision   | Record No.     |
|--|----------------|
| <b>BADGES INDICATING MEMBERSHIP OF ANY SOCIETY, CLUB, OR SIMILAR ORGANIZATION—</b>   |                |
| Membership badges in any form, including medals and medallions, but not including badges which merely designate rank or office without indicating membership in a particular society | 12-(s) 21/113  |
| Membership badges, even with wording such as "life member" incorporated in the badge or attached thereto by a ribbon .. .. .   | 12-(s) 21/113  |
| Membership badges with ribbon only attached .. .. .  | 12-(s) 21/113  |
| <b>BICYCLES, BEING CYCLES PROPELLED ONLY BY PEDALS AND HAVING WHEELS NOT LESS THAN 16 IN. IN DIAMETER, AND RUBBER TYRES AND TUBES THEREFOR—</b>                                      |                |
| Bicycle parts other than those peculiar to use with bicycles having wheels less than 16 in. in diameter .. .. .  | 12-(s) 21/248  |
| Bicycle prop stands, mudguard flaps, bells and horns, luggage carriers, handlebar grips not less than 1 in. in internal diameter, rear reflectors .. .. .                            | 12-(s) 21/248  |
| Carrier bicycles on which the smaller wheel is not less than 16 in. in diameter .. .. .  | 12-(s) 21/248  |
| <b>HOSE, FLEXIBLE—</b>   |                |
| Goods admissible under item 199 of the Customs Tariff .. .. .  | 12-(s) 21/44/2 |
| Hose fittings .. .. .  | 12-(s) 21/44/2 |
| Hose, leather .. .. .  | 12-(s) 21/44/2 |
| <b>LABELS, ALL KINDS—</b>  |                |
| Labels and price tickets of any material, whether or not fitted with metal holders .. .. .   | 12-(s) 6/12    |
| <b>MACHINERY, MACHINES, MACHINE TOOLS, AND APPLIANCES, PECULIAR TO USE IN MANUFACTURING, INDUSTRIAL, AND SIMILAR PROCESSES, AS MAY BE APPROVED BY THE MINISTER—</b>                  |                |
| Earthing sticks, electrical, being safety devices used by electric wiremen .. .. .   | 12-3/5/11      |
| <b>MAGIC LANTERNS, CINEMATOGRAPHS, AND SIMILAR INSTRUMENTS, INCLUDING ACCESSORIES PECULIAR THERETO—</b>  |                |
| Electric lamps peculiar to use with projectors .. .. .   | 12-(s) 20/10/9 |
| Projection screens .. .. .   | 12-(s) 20/10/9 |
| <b>OILS, CONCRETE MOULD AND FORM, AS MAY BE APPROVED BY THE MINISTER—</b>  |                |
| Atlantic—  |                |
| Mould Oil and Mould Oils 20 and H.P. 14 .. .. .  | 12-(s) 26/7    |
| Shell—   |                |
| Concrete Mould Oil NR 629 .. .. .  | 12-(s) 26/7    |
| Vacuum—  |                |
| Mould Oils AA and BB and Form Fluid B .. .. .  | 12-(s) 26/7    |
| <b>PREPARATIONS SPECIALLY SUITED FOR COATING BAKERS' TINS AND TRAYS—</b>   |                |
| Pan Glaze .. .. .  | 12-(s) 2/1/3   |
| Silcote .. .. .  | 12-(s) 2/1/3   |
| <b>PRINTED ADVERTISING MATTER, VIZ., TRADE CATALOGUES AND PRICE LISTS, ETC.—</b>   |                |
| Timetables and scales of fares, railway and similar, in any form .. .. .   | 12-(s) 6/7     |
| <b>RUBBER (INCLUDING SPONGE RUBBER) IN SHEETS—</b>   |                |
| Rubber in strips, even with a backing of textile or other material .. .. .   | 12-(s) 9/7     |
| <b>SEWING REQUISITES—</b>  |                |
| Darning "eggs" and "mushrooms" .. .. .   | 12-(s) 20/38   |
| Needle cases .. .. .   | 12-(s) 20/38   |
| Sewing boxes, and sewing and mending sets .. .. .  | 12-(s) 20/38   |
| <b>SYPHON BOTTLES FOR SODA WATER, AND OTHER CONTAINERS FOR DISPENSING BEVERAGES UNDER PRESSURE—</b>  |                |
| Kegs fitted to enable them to be charged with gas .. .. .  | 12-(s) 3/13/4  |
| Examples: "Hyflo" drink dispenser; "Spark Ale" kegs.   |                |
| <b>TAPES, TYING, BEING SUBSTITUTES FOR TWINE—</b>  |                |
| "Silsheen" tape and tinsel tape .. .. .  | 12-(s) 21/38   |

## PART II—DECISIONS WHICH ARE CANCELLED

| Statutory Exemption                                   | Decision  |
|---|---|
| Stationery, viz., certificates of merit, etc. .. .. . | Timetables and scales of fares, railway and similar, in the form of posters. (See new decision under "Printed advertising matter".) |

Dated at Wellington this 4th day of August 1955.

(S.T.D. 12)

J. P. D. JOHNSON, Comptroller of Customs