

Decision No.	Decision
8	<p>The following are regarded as liable to sales tax:</p> <p>Engines, motors, and other driving devices which—</p> <p>(a) Form an integral and inseparable part of a taxable machine or appliance; or</p> <p>(b) Are mounted in the same housing as a taxable machine or appliance; or</p> <p>(c) Form part of the structure of a taxable machine or appliance.</p>
9	<p>The following decisions under statutory exemptions are shown below (Exemptions are printed in bold face type).</p>
Item No.	Goods
1	<p>ADHESIVES, ALL KINDS—</p>
	<p>Goods EXEMPT under Item 1—</p> <p>Adfast</p> <p>Dextrine.</p> <p>“Dispersatex” No. 539.</p>
3	<p>AIRCRAFT AND ARTICLES (INCLUDING RUBBER TYRES AND TUBES) SPECIALLY SUITED FOR USE AS PARTS THEREOF—</p> <p>Goods EXEMPT under Item 3—</p> <p>Straps (passengers’ safety belts) for fixing permanently to the seats of aircraft.</p>
6	<p>APPAREL, FOOTWEAR, AND HEADWEAR, ALL KINDS, AND ALL ARTICLES, PREPARATIONS, AND MATERIALS (OTHER THAN COSTUME JEWELLERY), SPECIALLY SUITED FOR THEIR MANUFACTURE, RENOVATION, OR REPAIR—</p> <p>Goods EXEMPT under Item 6—</p> <p>APPAREL—Arm bands, including arm bands of spring wire.</p> <p>Belts, safety.</p> <p>Covers and clothing for animals, including cover strapping.</p> <p>Cuff links.</p> <p>Diaper liners of paper.</p> <p>Dolls’ clothing.</p> <p>Handkerchiefs, textile or paper.</p> <p>Harness for securing children in perambulators, or controlling a child while walking.</p> <p>Ornaments for permanent attachment (e.g., sewing) to apparel.</p> <p>Regalia for societies other than those registered under the Friendly Societies Act 1909.</p> <p>(NOTE—Button badges, brooches, etc., for ordinary wear, when not forming part of the officially recognised regalia to be worn at lodge meetings, are not included under this decision).</p> <p>Sanitary pads and towels, including Tampons.</p> <p>Sequins.</p> <p>Studs, collar and shirt.</p> <p>Tie slides.</p> <p>FOOTWEAR—</p> <p>Boots, and shoes, dolls’.</p> <p>Spur straps.</p> <p>Studs for football boots.</p> <p>HEADWEAR—</p> <p>Ornamental hair slides.</p> <p>Hair nets.</p>
7	<p>ARTICLES AND MATERIALS, SPECIFIED BY THE MINISTER, AND ON SUCH CONDITIONS AS HE MAY PRESCRIBE, SUITED FOR, AND TO BE USED SOLELY IN, THE FABRICATION OR REPAIR OF GOODS WITHIN NEW ZEALAND (EXCLUDING WATCH ESCAPEMENTS AND PARTS, AND JEWELS FOR WATCHES)—</p> <p>Goods EXEMPT under Item 7—</p> <p>All goods admissible under Item 448 of the Customs Tariff excluding watch escapements and parts, and jewels for watches.</p>
8	<p>ARTICLES SUITED FOR THE USE OF BLIND, DEAF, OR DUMB PERSONS, AS MAY BE APPROVED BY THE MINISTER—</p> <p>Goods EXEMPT under Item 8—</p> <p>Braille books and playing cards.</p> <p>Frames, interlining, used by the blind in writing.</p> <p>Machines for embossing Braille signs.</p> <p>Paper tape when declared for use with Braille shorthand machines.</p> <p>Typewriters having Braille keyboards.</p> <p>Watches specially made to enable blind persons to tell the time.</p>
9	<p>ARTISTS’ MATERIALS – VIZ, ACADEMY BOARDS, CANVAS IN THE PIECE OR ON STRETCHERS, OILED PAPER AND DRAWING PAPER IN BLOCKS, COLOURS, PALETTES, AND PALETTE KNIVES—</p> <p>Goods EXEMPT under Item 9—</p> <p>Ink, white, for photographic use.</p> <p>Pencils, spotting, with chalk cores, for photographers’ use.</p>