

## SALES TAX DECISIONS NOTICE NO. 18

*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—DECISION UNDER STATUTORY EXEMPTIONS FROM SALES TAX

| Item No. | Decision   | Record No.      |
|----------|--|-----------------|
| 7        | <p><b>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, ETC.—</b></p> <p><b>Goods EXEMPT under Item 7—</b><br/>           Cords fitted with terminal plugs, specially suited for use with hearing aids<br/>           Cords with terminal pins, cord switch, and earpiece attached thereto, peculiar to hearing aid appliances<br/>           Earpieces shaped and moulded to fit the ear, peculiar to hearing aid appliances<br/>           Hearing aid instruments, materials for the manufacture or repair of, in sets unassembled<br/>           Microphones peculiar to hearing aid appliances .. .. .</p>   | 18-(s) 12/1     |
| 7A       | <p><b>ARTICLES FOR WEAR, AS MAY BE APPROVED BY THE MINISTER, PECULIARLY ADAPTED TO AFFORD SUPPORT OR PROTECTION, ETC.—</b></p> <p><b>Goods EXEMPT under Item 7.A.—</b><br/>           Hearing aids, eartubes, and audiophones .. .. .</p>  | 18-(s) 12/1     |
| 8        | <p><b>ARTICLES SUITED FOR THE USE OF BLIND, DEAF, OR DUMB PERSONS, AS MAY BE APPROVED BY THE MINISTER—</b></p> <p><b>Goods EXEMPT under Item 8—</b><br/>           Public address systems for the hard of hearing including microphones, amplifiers, head-phones, and jack boxes with volume controls .. .. .</p>  | 18-(s) 12/1     |
| 69       | <p><b>EDUCATIONAL APPARATUS, ARTICLES, AND MATERIALS, AS MAY BE APPROVED BY THE MINISTER—</b></p> <p><b>Goods EXEMPT under Item 69—</b><br/>           The following goods when purchased by a school, college or university, for use solely for educational purposes:<br/>           Accounting and book-keeping machines<br/>           Adding and calculating machines<br/>           Apparatus for teaching bookbinding at technical schools<br/>           Apparatus, appliances, and instruments of a scientific nature and specially suited for teaching scientific subjects<br/>           Apparatus for teaching photography<br/>           Crayons, other than chalks<br/>           Duplicating machines and accessories peculiar thereto<br/>           Electrical apparatus other than cooking and heating appliances<br/>           Engines, transmissions, and other parts of motor vehicles<br/>           Gramophones and gramophone records<br/>           Paper suitable for handicraft work<br/>           Radio sets<br/>           Recorders, sound, the recording medium of which is metal wire, metal coated paper, or metal coated plastic tape<br/>           Stars, coloured paper, for merit awards<br/>           Stop watches<br/>           Toys<br/>           Typewriters<br/>           Goods admissible under Tariff Part II, Ref. No. 20.2 .. .. .</p> | 18-(s) 20/10/59 |
| 108      | <p><b>FURNACES—</b></p> <p><b>Goods EXEMPT under Item 108—</b><br/>           Tool heaters, being oil burning appliances on wheels, for use in heating road making tools, asphalt, etc. .. .. .</p>  | 18-(s) 34/1/27  |
| 118A     | <p><b>GOODS OF CLASSES INCLUDED IN ANNEXES B, C, AND D TO THE UNESCO AGREEMENT ON THE IMPORTATION OF EDUCATIONAL, CULTURAL, AND SCIENTIFIC MATERIALS, WHEN IMPORTED BY OR FOR, OR SOLD TO, EDUCATIONAL, SCIENTIFIC, OR CULTURAL INSTITUTIONS APPROVED BY THE MINISTER FOR THEIR OWN USE, AND UNDER SUCH CONDITIONS AS THE MINISTER MAY PRESCRIBE—</b></p> <p>The Scientific Institutions approved are:<br/>           Cawthron Institute<br/>           Dairy Research Institute (N.Z.)<br/>           Meat Industry Research Institute of New Zealand (Inc.)<br/>           New Zealand Fertilizer Manufacturers' Research Association (Inc.)<br/>           New Zealand Leather and Shoe Research Association (Inc.)<br/>           New Zealand Pottery and Ceramics Research Association (Inc.)<br/>           New Zealand Wool Industries Research Institute (Inc.)<br/>           Palmerston North Medical Research Foundation<br/>           Research Institute of Launderers, Drycleaners and Dyers of New Zealand (Inc.)<br/>           Wool Research Organisation of New Zealand (Inc.) .. .. .</p>   | 18-(s) 34/1/28  |
| 130      | <p><b>HOUSEHOLD UTENSILS AND ARTICLES OF A KIND COMMONLY USED FOR DOMESTIC PURPOSES, INCLUDING TABLEWARE AND KITCHENWARE, ETC.—</b></p> <p><b>Goods EXEMPT under Item 130—</b><br/>           Replicas in miniature of tableware (other than toy tea-sets) made from china or earthenware and catalogued in such a manner as to indicate that they are designed as miniatures .. .. .</p>  | 18-(s) 3/118/37 |