

Decisions Under the Sales Tax Act 1932-33—Notice No. 20

PART I—DECISIONS IN INTERPRETATION OF THE STATUTORY EXEMPTIONS FROM SALES TAX

Statutory Exemption Item No.	Decision	Record No.
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— Additives for lubricating oils on declaration that they will be used only in the manufacture of lubricating oils</p>	20-(s) 7
26	<p>CARDBOARD AND SIMILAR BOARDS—</p> <p>Goods EXEMPT under Item 26— To qualify under this item cardboard and similar boards must weight not less than 1½ oz per 300 sq. in.</p>	20-(s) 26
69	<p>EDUCATIONAL APPARATUS, ARTICLES, AND MATERIALS, AS MAY BE APPROVED BY THE MINISTER—</p> <p>Goods EXEMPT under Item 69— Gramophone records and tape recordings solely for teaching languages Weaving cards and mats of paper or cardboard The following goods when purchased by a school, college or university, for use solely for educational purposes: Duplicating paper Recorders, sound, the recording medium of which is metal wire, metal coated paper, or metal coated plastic tape, and the recording mediums for use therewith</p>	20-(s) 20/10/- 20-(s) 69 20-(s) 69 20-(s) 28/1/2
82	<p>GENERATORS, ELECTRIC—</p> <p>Goods EXEMPT under Item 82— Generating sets being lighting sets for permanent installation in buildings</p>	20-(s) 82
157	<p>MACHINERY, MACHINES, MACHINE TOOLS, AND APPLIANCES PECULIAR TO USE IN THE MANUFACTURE, PROCESSING, OR PACKAGING OF GOODS BUT NOT INCLUDING VEHICLES, PHOTOGRAPHIC EQUIPMENT, OR DUPLICATING MACHINES AND APPLIANCES (EXCEPT SUCH TYPES AS MAY IN ANY SPECIAL CASE BE APPROVED BY THE MINISTER); ALSO SUCH OTHER MACHINERY, MACHINES, MACHINE TOOLS, AND APPLIANCES PECULIAR TO MANUFACTURING, INDUSTRIAL, AND OTHER PROCESSES AS MAY BE APPROVED BY THE MINISTER—</p> <p>Goods EXEMPT under Item 157— Jacquard cards Lenses, camera— (a) Having a focal length of 5 in. or over, or (b) Wide angle, giving an angular field of view exceeding 55 degrees, based on the diagonal of the negative for which the camera is constructed</p>	20-(s) 6/26/- 20-(s) 3/160/-
229	<p>PIPES, PIPING, TUBES, AND TUBING, AND FITTINGS THEREFOR—</p> <p>Goods EXEMPT under Item 229— Bushings in the form of plain tubes which do not have an oil groove or any other feature such as a part or catalogue number stamped on them which would identify them as being other than plain tubes</p>	20-(s) 3/27/2
247	<p>SCHOOL PAPER STATIONERY WHICH BEARS THE STANDARD MARK WITHIN THE MEANING OF THE STANDARDS ACT 1941, OR (NOT INCLUDING LETTERHEADS OR ENVELOPES) WHICH BEARS THE NAME OF A SCHOOL, OR WHICH, IN PRINTED FORM, IS PECULIAR TO USE IN THE EDUCATIONAL FUNCTION OF A SCHOOL—</p> <p>Goods EXEMPT under Item 247— School testimonial forms which bear the name of the school</p>	20-(s) 20/10/59
288	<p>SPORTING AND ATHLETIC REQUISITES AS MAY BE APPROVED BY THE MINISTER; ALSO BILLIARD REQUISITES AND FISHING TACKLE—</p> <p>Goods EXEMPT under Item 288— (b) The following indoor games— "Tuppaset"</p>	20-(s) 13/17/-

PART II—DECISIONS CANCELLED

Statutory Exemption	Cancellation	Record No.
ITEM 7: Articles and materials . . . watches) . .	<p>Goods EXEMPT under Item 7— Paper on declaration . . . sandpaper</p>	(s) 6/63/-
ITEM 40: Medicines and medicinal . . . wines . .	<p>Goods EXEMPT under Item 40— Spirits of camphor</p>	(s) 4/4/-