

Decisions Under the Sales Tax Act 1932-33—Notice No. 24

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

| Statutory Exemption Item No. | Decision | Record No. |
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| 7 | 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)— Goods EXEMPT under Item 7— Oils when declared by a manufacturer for use by him only as an ingredient in making printing ink or printers' varnish | 24-(s) 7 |
| 37 | CHEMICALS, CHEMICAL COMPOUNDS, AND CHEMICAL PREPARATIONS, INCLUDING ACIDS AND METALLIC ELEMENTS, BUT NOT INCLUDING ETHYL ALCOHOL, PERFUMERY, PERFUMED OILS, COSMETICS, OR TOILET PREPARATIONS— Goods NOT EXEMPT under Item 37— Air fresheners containing perfume | 24-(s) 37 |
| 78 | EQUIPMENT, APPARATUS, AND MATERIALS, AS MAY BE APPROVED BY THE MINISTER, SPECIALLY SUITED FOR USE IN THE DISTRIBUTION AND CONTROL OF ELECTRICITY— Goods EXEMPT under Item 78— Wires and cables, insulated, but without fittings attached | 24-(s) 78 |
| 89 | EXPORTS FROM NEW ZEALAND— Goods EXEMPT under Item 89— Travellers cheques issued by overseas credit houses, on declaration that they will be issued only for use outside New Zealand | 24-(s) 89 |
| 130 | HOUSEHOLD UTENSILS AND ARTICLES OF A KIND COMMONLY USED FOR DOMESTIC PURPOSES, INCLUDING TABLEWARE AND KITCHENWARE, BUT EXCLUDING VASES AND ORNAMENTS— Goods EXEMPT under Item 130— Replicas in miniature of tableware catalogued in such a manner as to indicate that they are designed as miniatures | 24-(s) 130 |
| 157 | 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— Goods EXEMPT under Item 157— Photographic Equipment, viz: Cameras, 3½ in. × 4½ in., reversible back Cameras, Cinematograph, 35 mm Cameras, non-portable, peculiar to studio use Cameras suited only for microfilming Combination print developer washer machine Copying, printing and developing machines with a working width exceeding 30 inches Dishes or trays, developing, ½ gallon capacity and over, of acid resisting material other than enamelled metal, specially suited for photographers' use Drying machines for photo prints and film Filters, monochrome and colour compensating, one inch or greater diameter; also holders therefor Hangers, developing, for cut film of quarter plate or larger size or for X-ray film Glazers Printers and enlargers, projection, made to take negatives of quarter plate size (4½ in. by 3½ in.) or larger Rapid colour processor Sliver cans for use in woollen mills Wheels, sprocket, for Morse, Renold, and similar chain drives | 24-(s) 157 |
| 194 | OILS, MOULD AND FORM, AS MAY BE APPROVED BY THE MINISTER— Oils approved under Item 194— Mobil— Mould Oil 75 Mould Oil C.P. | 24-(s) 194 |
| 200 | CONTAINERS, BEING ORDINARY TRADE CONTAINERS FOR PACKING GOODS, EMPTY OR CONTAINING NON-TAXABLE GOODS— Goods EXEMPT under Item 200— Bag of lightweight plastic folded in the shape of the conventional paper bag, even if having a handle, but not being of a durable nature | 24-(s) 200 |
| 213 | PREPARATIONS, NOT BEING PAINTS, FOR THE PROTECTION OF METAL AND OTHER SURFACES AS MAY BE APPROVED BY THE MINISTER— Goods EXEMPT under Item 213— Holts weather seal | 24-(s) 213 |