

Decisions Under the Sales Tax Act 1932-33—Notice No. 27

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

Statutory Exemption Item No.	Decision	Record No.
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— Metal stampings or castings for the manufacture of emblems and fittings for uniforms and regalia	27-(S) 7
69	EDUCATIONAL APPARATUS, ARTICLES, AND MATERIALS, AS MAY BE APPROVED BY THE MINISTER— Goods EXEMPT under Item 69— The following goods when purchased by a school, college, or university, for use solely for educational purposes: Electronic scanning machines for the production of stencils for use in duplicating machines	27-(S) 69
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 of the following kinds when made to take negatives of quarter plate size (4¼ in. by 3¼ in.) or larger, including lenses specified by the makers for use therewith— Brand, Busch Pressman, Dawe, Deardorff, Kalart, Linhoff, M.P.P., Reflex including Graflex and Speed Graphic Rollers used in cable laying Transmission gear— Couplings, flexible, and universal joints for machinery, including housings therefor, even if imported separately	27-(S) 157 27-(S) 157 27-(S) 157
293	SURGEONS', PHYSICIANS', DENTISTS', AND OPTICIANS' APPLIANCES, INSTRUMENTS, AND MATERIALS— Goods EXEMPT under Item 293— Lenses for spectacles	27-(S) 293

PART II—DECISIONS CANCELLED

Statutory Exemption	Cancellation	Record No.
ITEM 157: Machinery, machines . . . the Minister	*Cameras— Brand, Busch Pressman, . . . Speed Graphic ..	(S) 157

*This cancellation corrects an error in the printing of the decision under Item 157 in Notice No. 26 appearing in *Gazette* No. 73 of 2 December 1965

Dated at Wellington this 22nd day of December 1965.

J. F. CUMMINGS, Comptroller of Customs.

Manufacturing Retailers' Licences Under the Sales Tax Act
Notice No. 1965/9

PURSUANT to the Sales Tax Act 1932-33, licences to act as manufacturing retailers have been granted as set out in Schedule I hereto, and licences to act as manufacturing retailers have been surrendered or revoked as set out in Schedule II hereto.

SCHEDULE I

LICENCES GRANTED

Name of Licensee	Licence Operative From	Place at Which Business Is Carried On
Rackett, S. W., Ltd.	.. 1/10/64	Devonport

SCHEDULE II

LICENCES SURRENDERED OR REVOKED

Name of Licensee	Licence Cancelled From	Place at Which Business Was Carried On
Deavoll, T. B., Ltd.	.. 30/9/65	Lower Hutt

Dated at Wellington this 22nd day of December 1965.

J. F. CUMMINGS, Comptroller of Customs.