Decisions Under the Sales Tax Act 1932–33—Notice No. 28

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—	
	Handles for baskets, bags, suitcases, and similar articles	28 (s) 7
118B	**GOODS, OF SUCH CLASSES AS MAY BE APPROVED BY THE MINISTER, DESIGNED OR PRODUCED FOR USE IN AND OF A KIND USED EXCLUSIVELY IN THE PRACTICE OF RELIGION, OR AS EQUIPMENT FOR PLACES OF WORSHIP—**	
	Goods EXEMPT under Item 118B—	
	Alms dishes bearing an inscription or other marking to indicate that they are for religious use in places of worship	
	Altar bells	
	Altar book rests	
	Altar bread	
	Altar candlesticks and candelabra	
	Altar cruets and altar flagons for wine and water	
	Altar linen in sets, burses and veils, fair linen cloths and altar frontals, embroidered with religious emblems	
	Altar vases bearing an inscription or other marking, to indicate that they are for religious use in places of worship	
	Altars	
	Asperges bowls and sprinklers	
	Aumbries	
	Calendars, church, designed solely as aids to worship, i.e., those listing church festivals, saints' days, fast days, liturgical colours, or other items of purely religious significance	
	Candle extinguishers	
	Chalice spoons	
	Chalices	
	Ciboria	
	Communion glasses and plates	
	Communion tables	
	Cope clasps	
	Crosses and crucifixes, of any size and material, including precious metals, not being articles for wear	
	Cruet dishes	
	Ecclesiastical vestments worn exclusively in official church services	
	Figures not less than 10 in. in length for crucifixes	
	Font ewers	
	Fonts	
	Incense boats, nails, and spoons	
	Jewish praying shawls (which are worn as vestments by all male Jews attending synagogue services) known as a tallith (plural taleism or tallithin) and worn only during the service	
	Lamps, sanctuary and sanctum, including glasses and stands	
	Lavabo bowls	
	Lecterns	
	Missal stands	
	Monstrances	
	Patens	
	Processional crosses, crucifixes, and torches	
	Pulpits	
	Purification dishes and finger bowls for use at the altar	
	Pyxes	
	Religious banners, medals, and medallions	
	Rosaries and chaplets	
	Scapulars and scapular medals	
	Sick communion sets	
	Sound amplifying and recording equipment purchased for use in places of worship	
	Stations of the Cross sets	
	Statues of religious subjects not less than 24 in. in height	
	Stoups	
	Tabernacles	
	Thuribles and thurible stands	
	Viaticum sets	
	Wafer boxes	
	The articles listed hereunder provided the Collector is satisfied from evidence produced to him that they are ordered by or on behalf of the authorities of an institutional place of worship (including chapels of hospitals, orphanages, religious communities, and the like) for installation therein.	
	Figures less than 10 in. in length for crucifixes	
	Statues of religious subjects less than 24 in. in height	28 (s) 118B