

Decisions Under the Sales Tax Act 1932-33—Notice No. 29

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

| Statutory Exemption Item No. | Decision | Record No. |
|------------------------------|---|------------|
| 6A | ARTICLES AND MATERIALS SPECIALLY SUITED FOR ARTISTS' USE, AS MAY BE APPROVED BY THE MINISTER AND UNDER SUCH CONDITIONS AS HE MAY PRESCRIBE— | |
| | Goods EXEMPT under Item 6A— | |
| | Drawing charcoal in sticks | 29 (s) 6A |
| 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— | |
| | Additives for lubricating oils, on declaration that they will be used only in the manufacture of lubricating oils for resale | 29 (s) 7 |
| | Oils, as may be approved, and ignition control and anti-knock preparations, declared by a holder of a Wholesale Distributor's Licence under the Motor Spirits Duty Act 1961, or by a manufacturer, that they will be used by him only for adding to motor spirit before the time of sale of such spirit | |
| | Approved— | |
| | Vitane | 29 (s) 7 |
| | Stock 615 Vacuum | |
| | Oils, when declared by a manufacturer for use by him only as a heat transfer medium in a manufacturing process | 29 (s) 7 |
| | Paper, when declared by a manufacturer for use by him only in making laminated plastic sheet | 29 (s) 7 |
| | Plastic caps, designed for "key top" conversion of cash registers to decimal currency | 29 (s) 7 |
| | NOTE—This decision will remain in force only until 31 December 1968 | |
| | Plugs, repair, for pneumatic rubber tyres | 29 (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 freshening preparations, whether or not they contain perfume | 29 (s) 37 |
| 69 | EDUCATIONAL APPARATUS, ARTICLES, AND MATERIALS, AS MAY BE APPROVED BY THE MINISTER— | |
| | Goods EXEMPT under Item 69— | |
| | Cuisenaire arithmetic teaching aid | 29 (s) 69 |
| 130 | HOUSEHOLD UTENSILS AND ARTICLES OF A KIND COMMONLY USED FOR DOMESTIC PURPOSES, INCLUDING TABLEWARE AND KITCHENWARE AND REPLICAS THEREOF IN MINIATURE, BUT EXCLUDING VASES AND OTHER ORNAMENTS— | |
| | Goods EXEMPT under Item 130— | |
| | Soap boxes | 29 (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— | |
| | Automatic control mechanisms capable of being set to maintain automatically at a predetermined level, or pressure equipment in water-supply plants and sewerage-treatment plants; also similar equipment for the automatic control of electricity reticulation by power boards | 29 (s) 157 |
| | Frigistor cooling modules | 29 (s) 157 |
| | Silent Bloc bearings | 29 (s) 157 |
| 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— | |
| | Plastak GH, TM, AM, 66, 66F, 220 | 29 (s) 213 |
| 288 | SPORTING AND ATHLETIC REQUISITES AS MAY BE APPROVED BY THE MINISTER; ALSO BILLIARD REQUISITES AND FISHING TACKLE— | |
| | Goods EXEMPT under Item 288— | |
| | (a) Appliances, apparatus, accessories, and requisites for gymnastics, athletics, or outdoor games— | |
| | Skate boards | |
| | Swing rockers | 29 (s) 288 |