

## Decisions Under the Sales Tax Act 1932-33—Notice No. 31

## PART I

NOTE 1, as notified in the Supplement to *Gazette* of 21 December 1961, No. 83, is hereby cancelled and amended as follows:

Note—1 The exemptions referred to hereunder in Decision No. 9 are those appearing in the Second Schedule to the Sales Tax Exemption Order 1967 (S.R. 1967/48).

## PART II

DECISIONS in interpretation of the Sales Tax Act, notified in the Supplement to the *Gazette* of 21 December 1961, No. 83, and from time to time amended, are further amended as follows:

The following should be added to paragraph 5, Sales Tax Decision 1:

- (o) The fitting of brake controls to motor vehicles . . . . . (s) 2/11

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

Statutory Exemption Item No.	Decision	Record No.
37	<b>CHEMICALS, CHEMICAL COMPOUNDS, AND CHEMICAL PREPARATIONS, INCLUDING ACIDS AND METALLIC ELEMENTS, BUT NOT INCLUDING ETHYL ALCOHOL, PERFUMERY, PERFUMED OILS, COSMETICS, OR TOILET PREPARATIONS—</b> Goods EXEMPT under item 37— Goods admissible under Tariff item 599.999.9	31-(s) 37
69	<b>EDUCATIONAL APPARATUS, ARTICLES, AND MATERIALS, AS MAY BE APPROVED BY THE MINISTER—</b> Goods EXEMPT under item 69— Plastic replicas of decimal coins. (This decision expires on 31/12/68)	31-(s) 69
113	<b>GIFTS, BEING GOODS OF SUCH CLASSES AS MAY BE APPROVED BY THE MINISTER, WITH RESPECT TO WHICH THE COLLECTOR IS SATISFIED THAT THEY ARE BONA FIDE GIFTS SENT FROM ABROAD TO PERSONS IN NEW ZEALAND—</b> Goods EXEMPT under Item 113— Bona fide gifts of a personal nature (other than radio sets and television sets) not exceeding £10 (\$20) in value. (This decision is effective from 1 July 1967)	31-(s) 113
118	<b>GOODS, BONA FIDE SECONDHAND, WHICH HAVE ALREADY BEEN USED IN NEW ZEALAND, AND BEING GOODS OF SUCH CLASSES AS MAY BE APPROVED BY THE MINISTER AND UNDER SUCH CONDITIONS AS HE MAY PRESCRIBE—</b> Goods EXEMPT under Item 118— Goods, bona fide secondhand, being goods which have already been used in New Zealand, except: (i) Goods approved under exemption 69 (ii) Motor vehicles in respect of which sales tax has been refunded under Regulation 26 of the Sales Tax Regulations 1933, and in respect of which a deed of covenant remains in force	31-(s) 118
119A	<b>GOODS NOT LIABLE TO CUSTOMS DUTY AND NOT BEING THE PRODUCE OR MANUFACTURE OF NEW ZEALAND, WHICH ARE IMPORTED BY SUCH RESEARCH INSTITUTIONS AS MAY BE APPROVED BY THE MINISTER AND UNDER SUCH CONDITIONS AS HE MAY PRESCRIBE—</b> Approved research institutions— Aranui Air Pollution Research Committee Auckland Medical Research Foundation Building Research Bureau of N.Z. (Inc.) Cancer Society of New Zealand Inc. Carter Observatory Cawthron Institute Consumer Council Dairy Research Institute (N.Z.) Meat Industry Research Institute of New Zealand (Inc.) N.Z. Fertilizer Manufacturers' Research Association (Inc.) N.Z. Leather and Shoe Research Association (Inc.) N.Z. Pottery and Ceramics Research Association (Inc.) N.Z. Sheep and Beef Cattle Survey N.Z. Woolboard Technical Service Laboratory N.Z. Wool Industries Research Institute (Inc.) N.Z. Wool Testing Authority Palmerston North Medical Research Foundation Research Institute of Launderers, Drycleaners and Dyers of New Zealand (Inc.) The Auckland Air Pollution Research Committee Wool Research Organisation of New Zealand (Inc.)	31-(s) 119A
157	<b>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—</b>	