

## Decisions Under the Sales Tax Act 1932-33--Notice No. 32

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

Statutory Exemption Item No.	Decision	Record No.
7	<b>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)—</b> <b>Goods EXEMPT under Item 7—</b> Cards, rectangular, plain or shallow perforated, coated with magnetic strips, on declaration by a manufacturer for use by him only in making printed ledger cards .. .. . Electron gun assemblies for use in the manufacture of television picture tubes .. .. .	32-(S) 7 32-(S) 7
32	<b>CHAIN, METAL, NOT BEING OF PRECIOUS METAL OR COATED WITH PRECIOUS METAL, ALSO HOOKS, RINGS, AND SHACKLES THEREFOR—</b> <b>Goods NOT EXEMPT under Item 32—</b> Safety fittings, being a length of chain with a bracket, for attachment to trailers and caravans .. .. .	32-(S) 32
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> <b>Goods EXEMPT under Item 37—</b> Bath salts, unperfumed .. .. .	32-(S) 37
86	<b>LAMPS, INCLUDING TORCHES, BUT EXCLUDING LAMPS PECULIAR TO USE ON MOTOR VEHICLES; ALSO BULBS AND TUBES FOR THE PRODUCTION OF ELECTRIC LIGHT—</b> <b>Goods EXEMPT under Item 86—</b> Sealed beam spotlights other than those peculiar to use on motor vehicles .. .. .	32-(S) 86
88	<b>ENGINES, BUT NOT INCLUDING ANY OF THE FOLLOWING, VIZ: MARINE ENGINES (INCLUDING OUTBOARD ENGINES), ENGINES FOR MOTOR VEHICLES, MOTOR CYCLES, OR POWER CYCLES—</b> <b>Goods EXEMPT under Item 88—</b> Mufflers, pistons, cylinder sleeves, and piston rings, suited for use on engines, other than marine, motor vehicle, motor cycle, or power cycle engines .. .. .	32-(S) 88
213	<b>PREPARATIONS, NOT BEING PAINTS, FOR THE PROTECTION OF METAL AND OTHER SURFACES AS MAY BE APPROVED BY THE MINISTER—</b> <b>Goods EXEMPT under Item 213—</b> Tectyl No. 816 .. .. .	32-(S) 213
299	<b>TARPAULINS AND RICK COVERS</b> .. .. . (NOTE—The exemption in Item 299 relates only to flat rectangular sheets of textile fabric or plastic material fitted with eyelets and/or tie ropes)	32-(S) 299

## PART II—DECISIONS CANCELLED

Statutory Exemption	Cancellation	Record No.
<b>ITEM 7:</b> Articles and materials . . . and jewels for watches)	Goods admissible at the rates . . . C.A.A.A. 1961, Section 4 (2)	17-(S) 7
<b>ITEM 86:</b> Lamps, including torches . . . of electric light	Sealed beam spotlights . . . for motor vehicles ..	19-(S) 86
<b>ITEM 88:</b> Engines other than . . . power cycles ..	Mufflers, pistons . . . motor cycle engines ..	9-(S) 88
<b>ITEM 299:</b> Tarpaulins and rick covers .. .. .	(NOTE—The exemption under Item 299 . . . or tie ropes)	9-(S) 299

Dated at Wellington this 6th day of July 1967.

V. W. THOMAS, Comptroller of Customs.