

Decisions Under the Sales Tax Act 1932-33—Notice No. 34

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

Statutory Exemption Item No.	Decision	Record No.
37	CHEMICAL PREPARATIONS AS MAY BE APPROVED BY THE MINISTER; CHEMICALS AND CHEMICAL COMPOUNDS, INCLUDING ACIDS AND METALLIC ELEMENTS, BUT NOT INCLUDING ETHYL ALCOHOL, PERFUMERY, PERFUMED OILS, COSMETICS, OR TOILET PREPARATIONS—	
	Goods EXEMPT under item 37—	
88	Nox-crete deactivator	34-(S) 37
88	ENGINES, BUT NOT INCLUDING ANY OF THE FOLLOWING, VIZ: MARINE ENGINES (INCLUDING OUTBOARD ENGINES), ENGINES FOR MOTOR VEHICLES, MOTOR CYCLES, OR POWER CYCLES—	
	Goods EXEMPT under item 88—	
	Mufflers, pistons, cylinder sleeves, and piston rings not suited for use on marine, motor vehicle, and motor cycle or power cycle engines	34-(S) 88
113	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—	
	Goods EXEMPT under item 113—	
	Goods supplied by an overseas manufacturer free of charge for the replacement of defective goods covered by guarantee	34-(S) 113
	Goods NOT EXEMPT under item 113—	
	Goods, supplied free of charge, imported for study, dismantling or copying purposes	34-(S) 113
118	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—	
	Goods EXEMPT under item 118—	
	Reconditioned oil	34-(S) 118
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—	
	Aeroquip industrial cargo control equipment consisting of strap assemblies and fittings peculiar thereto specially designed for securing cargo	34-(S) 157
	Air filters for attachment to the carburettors of oil engines	34-(S) 157
	Heat exchangers for marine engines	34-(S) 157
	Paper shredding machines	34-(S) 157
	Photo-copying apparatus, contact type for copying printed matter, plans and illustrations	34-(S) 157
	Templates used for making jigs for the assembly of motor cars	34-(S) 157

PART II—DECISIONS CANCELLED

Statutory Exemption	Cancellation	Record No.
ITEM 88: Engines, but not including . . . or power cycles	Mufflers, pistons, cylinder . . . power cycle engines	32-(S) 88

Dated at Wellington this 7th day of September 1967.

V. W. THOMAS, Comptroller of Customs.