

## Decisions Under the Sales Tax Act 1932-33—Notice No. 35

## 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> Aircraft, parts of— The following goods, suited for use on aircraft, conforming to New Zealand Civil Aviation Department Specifications, or accompanied by Release Notes, or Affidavits of approval for aircraft— Ball bearings .. .. . Wire, insulated, with terminals attached, when declared by a manufacturer for use by him only in the manufacture of fluorescent electric lamps .. .. .	35-(S) 7 35-(S) 7
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> <b>Goods EXEMPT under Item 157—</b> Automatic control mechanisms capable of being set in advance to maintain automatically, humidity, liquid level, or pressure in water-supply plants and sewage-treatment plants; also similar equipment for the automatic control of electricity reticulation by power boards .. .. . Gramophone records and tapes declared by a manufacturer at the time of importation that they will be used only as master copies in the gramophone record industry and that they will not be sold or otherwise disposed of without payment of sales tax .. .. . Oil filters, A.C., Purolator and similar, and cartridges therefor .. .. . Power take-offs for transmitting power from the gear-boxes of engines whether or not combined with hydraulic pumps .. .. . Rotary trowels .. .. .	35-(S) 157 35-(S) 157 35-(S) 157 35-(S) 157 35-(S) 157
212	<b>PAINTS, COLOURS, VARNISHES, LACQUERS, ENAMELS, AND PAINT REMOVERS, BUT NOT INCLUDING TOILET PREPARATIONS; WOOD PRESERVATIVES; PAINT THINNERS, TEREBENE, TURPENTINE AND TURPENTINE SUBSTITUTES; MATERIALS SPECIALLY SUITED FOR USE IN THE FOREGOING—</b> <b>Goods EXEMPT under Item 212—</b> Paints, water soluble, in disposable applicators .. .. .	35-(S) 212
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 121-C, 127-B, 475-A, 477-D .. .. .	35-(S) 213
322	<b>HAND PROPELLED VEHICLES FOR THE CARRIAGE OF GOODS—</b> <b>Goods EXEMPT under Item 322—</b> Wheels, solid, rubber or nylon, 3 in. in diameter or over .. .. .	35-(S) 322

## PART II—DECISIONS CANCELLED

Statutory Exemption	Cancellation	Record No.
<b>ITEM 157:</b> Machinery, Machines, Machine Tools . . . as may be approved by the Minister	Automatic control mechanisms . . . by power boards Master gramophone records . . . payment of sales tax	29-(S) 157 14-(S) 157
<b>ITEM 322:</b> Hand propelled vehicles . . . carriage of goods	Oil filters, A.C. . . similar cartridges therefor .. Solid rubber wheels . . . diameter or over ..	22-(S) 157 13-(S) 322

Dated at Wellington this 26th day of October 1967.

V. W. THOMAS, Comptroller of Customs.