

Decisions Under the Sales Tax Act 1932-33—Notice No. 37

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

Statutory Exemption Item No.	Decision	Record No.
6	APPAREL, FOOTWEAR, AND HEADWEAR, ALL KINDS, AND ALL ARTICLES, PREPARATIONS, AND MATERIALS (OTHER THAN COSTUME JEWELLERY), SPECIALLY SUITED FOR THEIR MANUFACTURE, RENOVATION, OR REPAIR— Goods EXEMPT under Item 6— Apparel: Ornaments specially suited for permanent attachment (e.g., sewing) to apparel excluding beads and similar articles; pearls, precious, semi-precious and imitation stones, jewellery and imitation jewellery	37-(S) 6
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— Extruded aluminium sections suited for use in the manufacture of flooring in the form of duck-boarding or grating Paper, creped, on declaration for use solely in the manufacture of adhesive tape Textile batching oil E 1562	37-(S) 7 37-(S) 7 37-(S) 7
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— Castrol W.E. Form Cream	37-(S) 37
102	FLOOR COVERINGS, AND FIXING MEDIA THEREFOR— Goods EXEMPT under Item 102— Flooring in the form of duck-boarding or grating made from extruded aluminium sections	37-(S) 102
183	NETS AND NETTING— Goods EXEMPT under Item 183— Shopping bags and similar carrying bags of net	37-(S) 183
274	SCHOOL BAGS AS MAY BE APPROVED BY THE MINISTER— Goods EXEMPT under Item 274— Attache cases and lunch cases, composed of fibreboard, vulcanite, or similar material, unlined or lined only with paper, not fitted internally in any way, and not exceeding 20 in. in length	37-(S) 274
278	SEWING, KNITTING, CROCHET, AND DARNING REQUISITES— Goods EXEMPT under Item 278— Bags, specially designed for holding needlework and not being suitable for use as travel bags, shopping bags or purses	37-(S) 278
282	SHIPS AND OTHER VESSELS; DREDGES AND FLOATING DOCKS; SUCH ARTICLES PECULIAR TO USE ON SHIPS, OTHER VESSELS, DREDGES AND FLOATING DOCKS, AS MAY BE APPROVED BY THE MINISTER— Goods APPROVED under Item 282— Sails for ships and other vessels	37-(S) 282
288	SPORTING AND ATHLETIC REQUISITES AS MAY BE APPROVED BY THE MINISTER; ALSO BILLIARD REQUISITES AND FISHING TACKLE— Goods EXEMPT under Item 288— Golf trundlers or trolleys not being suitable for the carriage of persons or goods other than golf equipment	37-(S) 288

PART II—DECISIONS CANCELLED

Statutory Exemption	Cancellation	Record No.
ITEM 6: Apparel, footwear, and headwear . . . renovation, or repair	Ornaments for permanent . . . to apparel	(S) 6
ITEM 274: School bags . . . by the Minister . . .	Attache cases and lunch cases . . . exceeding 18 in. in length	(S) 274
ITEM 278: Sewing, knitting . . . darning requisites . . .	Bags, textile or plastic . . . a tape measure	(S) 278
ITEM 288: Sporting and athletic requisites . . . fishing tackle	Golf trundlers	(S) 288

Dated at Wellington this 28th day of March 1968.

V. W. THOMAS, Comptroller of Customs.