

Decisions Under the Sales Tax Act 1932-33—Notice No. 38

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	38-(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— (1) Duchy A.R. Solvent (2) Gamlen Dual Purpose 231 (3) Paper, double sided release coated, on declaration by a manufacturer for use solely in the manufacture of self-adhesive tape (4) Piping of any material for making handbags	38-(S) 7 38-(S) 7 38-(S) 7 38-(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— Filmo 40	38-(S) 37
78	EQUIPMENT, APPARATUS, AND MATERIALS, AS MAY BE APPROVED BY THE MINISTER, SPECIALLY SUITED FOR USE IN THE DISTRIBUTION AND CONTROL OF ELECTRICITY— Goods EXEMPT under Item 78— Wires and cables, insulated, without fittings, or with fittings for connecting appliances to the main source of power supply	38-(S) 78
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— Bearings specially suited for use with line shafting, including pillow and plummer blocks Drilling, punching and perforating machines and appliances for paper, other than auxiliary machines and appliances for use with statistical, accounting or other office equipment operated in conjunction with punched cards or tape	38-(S) 157 38-(S) 157
194	OILS, MOULD AND FORM, AS MAY BE APPROVED BY THE MINISTER— Goods EXEMPT under Item 194— Castrol Mould Cream Castrol Mould Cream Special	38-(S) 194

PART II—DECISIONS CANCELLED

Statutory Exemption	Cancellation	Record No.
ITEM 6: Apparel, footwear, and headwear . . . renovation or repair	Ornaments, specially suited . . . and imitation jewellery	(S) 6
ITEM 78: Equipment, apparatus, and materials . . . control of electricity	Wires and cables . . . without fittings attached . .	(S) 78
ITEM 157: Machinery, machines, machine tools . . . as may be approved	Bearings for line shafting . . . bearing plummer blocks Drilling, punching, and perforating . . . appliances for paper	(S) 157 (S) 157

Dated at Wellington this 16th day of May 1968.

V. W. THOMAS, Comptroller of Customs.