

Decisions Under the Sales Tax Act 1932-33—Notice No. 39

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

Statutory Exemption Item No.	Decision	Record No.
7	<p><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>                      Kleenfuel A.S. . . . . .</p>	39-(S) 7
69	<p><b>EDUCATIONAL APPARATUS, ARTICLES, AND MATERIALS, AS MAY BE APPROVED BY THE MINISTER—</b>  <b>Goods EXEMPT under Item 69—</b>                      Adsum number blocks . . . . .</p>	39-(S) 69
157	<p><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>                      Transmission—                      Bearings and bushes for use on machinery, excluding:                      (a) ball, roller, or needle bearings                      (b) bearings and bushes specially designed for use on vehicles other than tractors                      Pillow blocks, plummer blocks, take-up bearings, and flange bearings . . . . .</p>	39-(S) 157
199	<p><b>CARDBOARD BOXES AND PAPER BOXES, COMPLETE; PAPER, AND CARDBOARD, CUT OR SHAPED FOR WRAPPERS, BOXES, OR OTHER RECEPTACLES—</b>  <b>Goods EXEMPT under Item 199—</b>                      Unipal paper pallets . . . . .</p>	39-(S) 199
247	<p><b>SCHOOL PAPER STATIONERY WHICH BEARS THE STANDARD MARK WITHIN THE MEANING OF THE STANDARDS ACT 1941, OR (NOT INCLUDING LETTERHEADS OR ENVELOPES) WHICH BEARS THE NAME OF A SCHOOL, OR WHICH, IN PRINTED FORM, IS PECULIAR TO USE IN THE EDUCATIONAL FUNCTION OF A SCHOOL—</b>  <b>Goods EXEMPT under Item 247—</b>                      Add to the decision commencing "The following items" and ending "Speedball books" the words: "Wallets for lesson notes or documents" . . . . .</p>	39-(S) 247
282	<p><b>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—</b>  <b>Goods APPROVED under Item 282—</b>                      Instrument panels                      Marine gear boxes                      Propellers                      Propellor shafts                      Remote controls and cables                      Stern drive units</p>	39-(S) 282

PART II—DECISIONS CANCELLED

Statutory Exemption	Cancellation	Record No.
<p><b>ITEM 7:</b>                      Articles and materials . . . and Jewels for Watches</p>	<p>Bushes and bearings . . . other than tractors . . .</p>	20-(S) 7
<p><b>ITEM 157:</b>                      Machinery, Machines, Machine Tools . . .                      Approved by the Minister</p>	<p>Bearings specially suited . . . and plummer blocks</p>	38-(S) 157

Dated at Wellington this 25th day of July 1968.

V. W. THOMAS, Comptroller of Customs,