

## Decisions under the Sales Tax Act 1932-33—Notice No. 45

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

Statutory Exemption Item No.	Decision	Record No.
69	<b>EDUCATIONAL APPARATUS, ARTICLES, AND MATERIALS, AS MAY BE APPROVED BY THE MINISTER—</b> <b>Goods EXEMPT under Item 69—</b> <b>CATEGORY A</b> Imitation bank notes and replicas of New Zealand decimal coins .. .. .	(S) 45/69
118	<b>GOODS, BONA FIDE SECOND HAND, 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—</b> <b>Goods EXEMPT under Item 118—</b> Goods, bona fide second hand, being goods which have already been used in New Zealand, except— (i) goods approved under exemption item 69 only when purchased by a school, college, or university, for use solely for educational purposes .. .. .	(S) 45/118
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> Photographic equipment, viz: Cameras of the following kinds when made to take negatives of quarter plate size (4¼ in. × 3¼ in.) or larger, including lenses specified by the makers for use therewith— Rembrandt Models I and II Grover Monorail B and J Commercial .. .. .	(S) 45/157

## PART II—DECISIONS CANCELLED

Statutory Exemption	Decision Cancelled	Record No.
69	CATEGORY A—Decimal coins, plastic replicas of .. .. . (effective from 1/12/66, expires 31/12/68)	(S) 31/69
118	Goods, bona fide second hand . . . except— (i) goods approved under exemption item 69 .. .. .	(S) 31/118

Dated at Wellington this 17th day of July 1969.

V. W. THOMAS, Comptroller of Customs.