

| Decision No. | Description  |
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|              | <p>(2) The term "body panels" does not include the following panels: bonnet, cowl, windscreen including the side panels and header panel, dashboard, valances and mudguards.</p> <p>(g) The fittings of hoists to motor vehicle chassis.<br/> (h) The manufacture of trailers for motor vehicles.<br/> (i) The fitting of concrete mixers or concrete agitators to motor vehicle chassis.<br/> (j) The fitting of brake controls to motor vehicles.<br/> (k) The fitting of the following accessories to new motor vehicles:<br/> Belts—safety<br/> Clocks<br/> Fans<br/> Footrests<br/> Headrests<br/> Heaters<br/> Lights, luggage and engine compartment; foglights, spotlights and backing lights<br/> Locking devices, petrol tank, bonnet or boot<br/> Luggage racks<br/> Mirrors<br/> Overriders, bumper bar<br/> Radios and radio aerials, radio telephones, record players or tape recorders<br/> Rug rails<br/> Seat covers<br/> Straphangers and rope pulls<br/> Glare stops and venetian shades<br/> Towbars<br/> Windscreens, door and window<br/> Wheeltrims</p> <p>(1) The duplicating of printed matter.</p> <p>NOTES—(1) Duplicating does not include the work performed by offset printing machines.</p> <p>(2) Licensed wholesalers who prepare duplicated matter which would be taxable if printed must pay tax on taxable materials used, but will not be required to pay tax on the labour involved in preparing stencils and in operating the machines.</p> <p>(m) The installation of television aerials.<br/> (n) The recording of sound on magnetic tape.<br/> (o) The manufacture of candy floss.<br/> (p) The production of original sculpture and statuary.</p> <p>NOTE—Where a person must be licensed because he also engages in other taxable operations, such licence will not apply to the operations enumerated in paragraph E above.</p> |
| 2.           | When taxable goods are imported by a licensed wholesaler for his own use, sales tax shall be paid on those goods under paragraph (c) of subsection (1) of section 11 of the Act at the time of entry for home consumption under the Customs Act 1966.  |
| 3.           | When goods are sold by exporters abroad to retailers in New Zealand at a price delivered to the purchaser (including freight insurance, exchange, duty, sales tax, and other charges) and the goods are consigned to an agent in New Zealand of the exporters, the agent paying the duty and distributing the goods, sales tax, under paragraph (c) of subsection (1) of section 13 of the Act, will be payable by such agent at the time of entry of the goods for home consumption. When such goods have been sold by exporters abroad to licensed wholesalers in New Zealand, sales tax will not be payable until the goods are sold or used by such wholesalers.   |
| 4.           | <p>For the purposes of the Act, as a general rule, the following will be regarded as materials used in the manufacture of goods:</p> <p>(1) Materials which are physically incorporated in the finished product; and<br/> (2) Materials which are not physically incorporated in the finished product but are employed directly in the process of production in the course of which they are wholly consumed or are recovered to a greater or lesser extent from the operation for future use.</p> <p>The following are examples of the materials referred to above:<br/> (a) Bearings which are physically incorporated in machinery.<br/> (b) Sensitised photographic surfaces and chemicals used in the development of photographic plates and prints.</p> <p>The following would not be regarded as materials used in the manufacture of goods:<br/> (1) Plant, machinery, and tools, also materials used in their operation or maintenance.<br/> (2) Articles used directly or indirectly in the distribution or sale of goods.</p> <p>The liability to sales tax of such goods would depend on whether or not they were included in any list of exemptions for the time being in force under section 12 of the Act. The following are examples of goods not regarded as materials used in the manufacture of goods:<br/> (a) Typewriters, lubricating oil.<br/> (b) Office stationery and equipment, motor vehicles, and advertising matter for the sale of goods.</p>   |
| 5.           | <p>In the case of persons, firms, or companies licensed as wholesalers under the Act who sell—</p> <p>(a) Stationery such as account books, ledgers, diaries, invoice books, invoice or other printed forms, writing pads, envelopes, pens, pencils, nibs, and ink-stands; and<br/> (b) Leather goods such as attaché cases and ladies' handbags, or other taxable goods,—</p> <p>and with respect to which the Collector is satisfied that such goods have been bona fide sold retail by such persons, firms, or companies, the sale value for the purposes of paragraph (a) of subsection (1) of section 13 of the Act shall be the price at which such goods are sold to the general public less a deduction from such price of 40 percent thereof.</p>   |