

Decision No.	Description
	In the case of (a) stationery manufactured pursuant to special orders or (b) goods sold by such persons, firms, or companies otherwise than as set out above, the sale value shall be the price for which the goods are actually sold.
6.	The following operations are not regarded as manufacturing operations for the purposes of the Act: <ol style="list-style-type: none"> (1) Sizing finger rings (increasing or decreasing the diameter to suit a customer's requirements). (2) Engraving an article with the name of the recipient, his sports record, or other circumstances under which the article was donated or awarded. Where, however, the article is chased or otherwise engraved in a decorative sense and the commercial value so enhanced, the engraving is regarded as a manufacturing operation for the purposes of the Act. (3) Incorporating goods into buildings. (4) Packing bulk goods into small packages by a retailer. (5) Blending (including fortifying) wines and spirits by a retailer. (6) Purifying waste oil, even if some new oil is added. (7) Placing radio chassis into cabinets by retailers. (8) Preparing materials for testing purposes (tensile test pieces). (9) Repainting new vehicles which are in the condition in which they are usually sold retail (i.e., complete with finishing coat already applied).
7.	The following are regarded as liable to sales tax: <p>Engines, motors, and other driving devices which—</p> <ol style="list-style-type: none"> (a) Form an integral and inseparable part of a taxable machine or appliance; or (b) Are mounted in the same housing as a taxable machine or appliance; or (c) Form part of the structure of a taxable machine or appliance.

Dated at Wellington this 30th day of April 1970.

V. W. THOMAS, Comptroller of Customs.

Tariff Notice No. 1970/42—Applications for Approval

NOTICE is hereby given that applications have been made to the Minister of Customs for concessionary entry of the following goods at the rates of Customs duty shown:

Appn No.	Tariff Item	Goods	Rates of Duty			Part II Ref.
			B.P.	MFN.	Gen.	
8360	32.09.01	Clear synthetic coat being a polyester in solution used to make golf balls	25%*	..	25%*	10.8
8353	38.19.99	Benton Gel being a gel obtained by mixing bentone 38 with Toluol, alcohol and water	25%*	..	25%*	10.8
8354	38.19.99	Cercosol 380 being a mould release agent comprising a rubber processing oil composed of petroleum by-products	25%*	..	25%*	10.8
8345	38.19.99	Chemlock 231 consisting of nonvaporising isocyanate and fillers dissolved and dispersed in a xylene-trichlorethylene mixture. This product is used to make golf balls	25%*	..	25%*	10.8
8348	38.19.99	Clear activator being a solution of isocyanate prepolymer used to make golf balls	25%*	..	25%*	10.8
8355	38.19.99	Di Cup 400 being dicromyl peroxide 40 percent supported in calcium carbonate	25%*	..	25%*	10.8
8349	38.19.99	E. C. 880 Cement being a 27 percent solution of an oil resistant neoprene rubber in a solvent blend	25%*	..	25%*	10.8
8352	38.19.99	Estane being a solvent soluble polyurethane elastomer used to make golf balls	25%*	..	25%*	10.8
8351	38.19.99	Papi, being a mould release agent consisting of polymethylene polyphenol-isocyanate	25%*	..	25%*	10.8
8347	38.19.99	Visiasil being a silicone fluid (Dimethyl Polysiloxane Polymer) used to make golf balls	25%*	..	25%*	10.8

*or such lower rates of duty as the Minister may in any case direct.

Any person wishing to lodge an objection to the granting of these applications should do so in writing on or before 21 May 1970. Submissions should include a reference to the application number, Tariff item, and description of goods concerned, be addressed to the Comptroller of Customs, Private Bag, Wellington, and supported by information as to:

- (a) The range of equivalent goods manufactured locally;
- (b) The proportion of New Zealand and imported materials used in manufacture;
- (c) Present and potential output; and
- (d) Details of factory cost in terms of materials, labour, overhead, etc.

Dated at Wellington this 30th day of April 1970.

V. W. THOMAS, Comptroller of Customs.