



SUPPLEMENT  
TO THE  
**NEW ZEALAND GAZETTE**  
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WELLINGTON, TUESDAY, MARCH 28, 1933.

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*Sales Tax Regulations.*

BLEDISLOE, Governor-General.

ORDER IN COUNCIL.

At the Government Buildings, at Wellington, this 28th day of March, 1933.

Present:

THE RIGHT HON. J. G. COATES, PRESIDING IN COUNCIL.

IN pursuance and exercise of the powers conferred on him by the Sales Tax Act, 1932-33 (hereinafter referred to as the said Act or as the Sales Tax Act), and the Customs Act, 1913 (hereinafter referred to as the Customs Act), His Excellency the Governor-General of the Dominion of New Zealand, acting by and with the advice and consent of the Executive Council of the said Dominion, doth hereby make the following regulations for the purposes of the said Act, and doth hereby declare that the said regulations shall come into force on the date of their publication in the *Gazette*.

**REGULATIONS.**

1. These regulations may be cited as the Sales Tax Regulations, 1933.

INTERPRETATION.

2. (1) In these regulations, unless the context otherwise requires, the term "month" means calendar month, and includes any accounting period in respect of which a return may be made pursuant to clause 19 hereof.

(2) If any dispute arises as to whether any person is engaged in business within the meaning of these regulations it shall be determined by the Collector, and his decision shall be final.

## FORMS.

3. The forms prescribed in these regulations are those in the Schedule hereto.

4. Where a prescribed form contains, by way of note or otherwise, a clear direction or indication of any requirement as to—

- (a) The number of copies of the document to be tendered ;
- (b) The nature or form of the information to be furnished ;
- (c) Any action, either by way of signing a form of declaration or otherwise, to be taken by the person concerned in the transaction in which the document is used or by his authorized agent ; or
- (d) Receipts to be signed by ships' officers or other persons in proof that the goods described in the form have been received for export or otherwise,—

the requirement so indicated shall be deemed to be prescribed, and the words "in duplicate" or similar words on any form shall be a sufficient indication of the number required.

5. The Collector may require copies of any prescribed form in addition to the number indicated on the form in the Schedule hereto.

6. The Collector may accept in lieu of any prescribed form (other than a prescribed form of declaration) any document that is substantially in accordance with the prescribed form.

7. Except with the permission of the Comptroller, all forms prescribed by these regulations shall be in the size known as foolscap folio, measuring approximately 13 in. in depth and 8 in. in width.

## LICENSESES.

(Sec. 5.)

8. (1) Application for a license to act as a wholesaler or as a manufacturing retailer shall be made in Form 1.

(2) Every such application shall be accompanied by a fee of £1.

9. Licenses shall be in Form 2.

(Secs. 5, 6, 7.)

10. No person shall be deemed to act as a wholesaler or to carry on business as a wholesaler at any place unless he occupies premises at that place for the purposes of his business. A person visiting any place as a *bona fide* commercial traveller shall not by reason thereof be deemed to be an occupier of any premises at that place.

## RETURNS.

(Sec. 14 (1).)

*Returns by Wholesalers.*

11. The monthly returns required to be delivered to the Collector by a wholesaler shall be in Form 3.

(Secs. 11, 14.)

12. Subject to clause 13 hereof, a licensed wholesaler who has sold or who hereafter sells any taxable goods to another licensed wholesaler need not pay sales tax on such goods in the following cases, namely :—

- (a) Where such goods have been sold for use by the purchaser as materials in the manufacture of goods for sale ;
- (b) Where the seller is unable to state at the time of making the return relating to such goods whether or not they have been sold for resale.

13. Where any licensed wholesaler has used or at any time hereafter uses in any way, otherwise than as materials in the manufacture of goods for sale, any taxable goods purchased or imported by him after 8th March, 1933, on which sales tax has not been paid, he shall include particulars of such goods in the appropriate return as if they had, at the time of being so used, been sold by him otherwise than to a licensed wholesaler for resale by him, and shall pay sales tax thereon accordingly.

(Sec. 14 (2).)

*Returns by Manufacturing Retailers.*

14. The monthly returns required to be delivered to the Collector by a manufacturing retailer shall be in Form 4.

(Secs. 11, 13, 14.)

15. (1) Subject to subclause (2) hereof, all taxable goods that have been received or are hereafter received into any factory of a manufacturing retailer for use by him as materials in the manufacture of goods in such factory shall be deemed to have been so used on the following dates, namely :—

- (a) In the case of goods that were in such factory on 9th February, 1933, on that date :

(b) In the case of goods so received after the above-mentioned date, on the date of such receipt.

(2) Where a licensed manufacturing retailer has disposed of or used in any way, otherwise than as materials in the manufacture of goods, or hereafter so disposes of or uses any taxable goods shown in any return delivered by him to the Collector as having been received into his factory for use as materials in the manufacture of goods, he shall include particulars of such first-mentioned goods in the appropriate return as if they had, at the time of being so disposed of or used, been manufactured by him for sale otherwise than to a licensed wholesaler for resale by him, and shall pay sales tax thereon accordingly.

*Returns of Goods exported by Persons not licensed as Wholesalers or as Manufacturing Retailers.*

16. Except when not required by the Collector, every person, not being a licensed wholesaler or a licensed manufacturing retailer, who engages in the trade or business of exporting from New Zealand or of selling for such export goods that would be taxable goods if not so exported (other than goods in respect of which drawback of sales tax is duly claimed) shall, within twenty-eight days after the end of each month, deliver to the Collector a return in Form 5 setting forth particulars of all such goods so exported by him during that month.

(Sec. 14.)

*General as to Returns.*

17. Every person licensed as a wholesaler or as a manufacturing retailer or engaged in trade or business as mentioned in the last preceding clause shall deliver to the Collector a return in Form 3, Form 4, or Form 5, as the case may be, for every month, whether or not any goods are sold, manufactured, or exported by him during that month and whether or not any sales tax is payable by him for that month.

18. Returns may be delivered to the Collector at his office either personally or by post, and shall be deemed to be delivered when they are received by the Collector at his office.

19. With the approval of the Collector (which may be granted upon such conditions as he thinks fit, and may be withdrawn at any time), the returns required to be delivered by any person in respect of any period after 31st March, 1933, may be made in respect of monthly accounting periods ending on any specified day of each calendar month in lieu of the last day thereof: Provided that—

- (a) Upon any change being made in the periods in respect of which returns are made by any person a return in respect of the broken period shall, according to the direction of the Collector, either be made separately or be combined with the return in respect of the last of the old periods or the first of the new periods:
- (b) Every return shall be delivered to the Collector within twenty-eight days after the end of the period in respect of which it is made.

*Ships' Stores.*

20. (1) For the purposes of the said Act and of any regulations thereunder, goods shall not be deemed to be exported from New Zealand as ships' stores unless the Collector is satisfied by the production of a receipt signed by a responsible officer of the ship, or by such other evidence as the Collector may require, that such goods have been received on board a ship about to depart for parts beyond the seas as ships' stores—

- (a) For use or consumption on board the ship; or
- (b) To be fitted into the ship.

(2) If any goods referred to as ships' stores to be exported as aforesaid in a receipt given by a responsible officer of a ship are re-landed in New Zealand from that ship, except with the consent of the Collector, the master and the owner of the ship shall each be deemed to have committed a breach of these regulations.

*Payment of Sales Tax in respect of Returns.*

21. (1) Payment of the sales tax payable in respect of any return under section 14 of the said Act shall be made by delivering or posting to the Collector at his office,—

- (a) Cash or bank-notes:
- (b) Postal notes or money orders payable to the Collector:
- (c) Bank receipts for the lodgment of moneys to the credit of the Public Account at any place other than the place where the Collector's office is situated:

Provided that, with the permission of the Collector, such payments may be made by cheque, bank draft, or otherwise.

(2) Sales tax shall be deemed to be paid when payment is received by the Collector at his office in accordance with the last preceding subclause :

Provided that where any cheque, bank draft, or other document received by the Collector or lodged to the credit of the Public Account as aforesaid is not paid on presentment, the amount thereof shall not be deemed to have been received (notwithstanding any receipt given therefor) until such cheque, bank draft, or other document is collected or the amount is otherwise duly paid to the Collector.

#### ENTRIES IN RESPECT OF IMPORTED GOODS.

(Sec. 11 (1) (c).)

22. (1) Where an entry for home consumption or for warehousing is made under the Customs Act in respect of any goods that are subject to sales tax upon entry for home consumption, a corresponding entry shall be made in respect of such goods under the Sales Tax Act in such of the following forms as the case may require, namely :—

- (a) For home consumption (except as provided in paragraphs (c) and (d) hereof), in Form 6 :
- (b) For warehousing, in Form 8 :
- (c) For home consumption from a warehouse, in Form 10 :
- (d) For home consumption on deposit of sales tax on goods temporarily imported, in Form 12 :

Provided that the said forms may be combined with the corresponding forms prescribed by the Customs Regulations in Form 7, Form 9, Form 11, and Form 13, respectively.

(2) Where any warehoused goods that are subject to sales tax upon entry for home consumption are entered under the Customs Act—

- (a) For repacking in a warehouse ;
- (b) For rewarehousing in a warehouse ;
- (c) For removal coastwise from a warehouse ; or
- (d) For removal from warehouse to warehouse,—

the sale value of such goods shall be stated on the form in which the entry is made.

(Sec. 11 (1) (c).)

23. Subject to clause 13 hereof, a licensed wholesaler who imports any taxable goods need not pay sales tax thereon at the time of the entry for home consumption in the following cases, namely :—

- (a) Where such goods are imported for use by him as materials in the manufacture of goods for sale :
- (b) Where he is unable to state at the time of the entry for home consumption whether or not such goods are imported for sale by him.

#### *Deposits of Sales Tax on Goods temporarily Imported.*

(Sec. 3 ; Customs Act, s. 155.)

24. The sales tax paid on the following imported goods may be retained by the Customs on deposit, namely :—

- (1) Goods imported to be used temporarily for commercial purposes in New Zealand :
- (2) Travellers' samples :
- (3) Goods imported only for the purpose of exhibition or demonstration or for trial in New Zealand :
- (4) Goods sent on approval :
- (5) Goods the personal property of *bona fide* tourists or temporary residents :
- (6) Goods temporarily imported for such other purposes as may be approved by the Comptroller :

Provided that—

- (a) The goods are entered for home consumption in Form 12 or in Form 13 :
- (b) The importer shall satisfy the Collector that the goods have been exported within six months from the date of making entry for them :

Provided that in special cases the Collector may extend the time to a period not exceeding twelve months from the date of the landing of the goods :

- (c) Written notice of not less than six clear working-hours shall, if required by the Collector, be given of intention to export such goods, and, in the case of the goods referred to in paragraphs (1), (2), (3), and (4) of this clause, the importer shall pay to the Collector a charge of 2s. 6d. per hour or any portion of an hour for the time an officer is employed during official hours in the examination of such goods :

Provided that the said charge shall not be payable under this clause in respect of any examination for which a charge is payable under the corresponding clause of the Customs Regulations :

- (d) Nothing in this clause shall, except with the special approval of the Collector, apply to jewellery (including articles of platinum, gold, silver, or alloys of the same), imitation jewellery (including gilt articles or articles of rolled gold), or gold or silver plate or platedware.

#### REFUNDS.

##### (Sec. 11 (1) (c).) *Imported Goods sold to Wholesalers.*

25. (1) The conditions under which refunds of sales tax may be made on imported goods sold by the importer to a licensed wholesaler for resale by him, or for use by him in the manufacture of goods for sale shall be as set forth hereunder :—

- (a) An application in Form 14 shall be delivered to the Collector within twenty-eight days after the end of the month in which the goods were sold.
- (b) The applicant shall produce to the Collector such documents and shall furnish such information in relation to the application as the Collector may require.
- (c) Proper records shall be kept by the applicant showing such particulars as are necessary to enable the grounds of the application and the amount of the refund to be verified.

(2) Notwithstanding anything in the last preceding subclause, the Comptroller may, in any special case, grant a refund of sales tax under paragraph (c) of subsection (1) of section 11 of the said Act, although the foregoing conditions have not been strictly complied with.

##### (Sec. 11 (3).) *Materials for Non-taxable Goods.*

26. (1) Except as provided in subclause (4) hereof, the conditions under which refunds of sales tax may be made on materials used by any person in the manufacture of non-taxable goods shall be as set forth hereunder—

- (a) An application in Form 15 shall be delivered to the Collector within twenty-eight days after the end of the month in which the manufacture of the goods manufactured from the materials was completed.
- (b) The applicant shall produce to the Collector such documents and shall furnish such information in relation to the application as the Collector may require.
- (c) Proper records shall be kept by the applicant, showing the sale value of all taxable goods imported or purchased by him, the sale value of all such goods used as materials in the manufacture of non-taxable goods, and such other particulars as are necessary to enable the grounds of the application and the amount of the refund to be verified.
- (d) Except with the special permission of the Comptroller, no refund shall be made on any application, unless the amount to be refunded is not less than £1.

(2) The cases in which such refunds may be made are those in which the foregoing conditions are complied with and also the cases referred to in the following provisions of this clause.

(3) Notwithstanding anything in subclause (1) hereof, the Comptroller may, in any special case, grant a refund of sales tax under subsection (3) of section 11 of the said Act although the conditions set forth in the said subclause (1) have not been strictly complied with.

(4) In any case where a licensed manufacturing retailer is engaged in the manufacture of taxable goods as well as non-taxable goods, the Collector may grant a refund on any materials used in the manufacture of non-taxable goods by allowing the sale value of such materials, or the sales tax paid thereon, to be shown as a deduction in the appropriate monthly returns to be delivered to the Collector by such manufacturing retailer :

Provided that if in the case of any such return the amount of such refund exceeds the amount of sales tax (if any) that would otherwise be payable, the amount of such excess may, at the option of the Collector, either be paid to the taxpayer or be retained by the Collector and applied towards payment of any sales tax that is for the time being payable, or may at any time become payable, by the taxpayer.

(Sec. 31.)

*Sales Tax paid in Error.*

27. (1) Applications for refunds of sales tax paid in error shall be made in Form 16, and in every case the applicant shall produce to the Collector such documents and shall furnish such information as the Collector may require.

(2) If the Collector is satisfied that any sales tax has been paid in error, whether of fact or of law, he may refund the same at any time within one year after the payment thereof without any application being made for a refund.

*General.*

(Secs. 11 (1) (c), 11 (3), 31.)

28. (1) Refunds of sales tax under section 11 of the said Act shall be made in Form 17.

(2) Refunds of sales tax paid in error shall be made in Form 18 :

Provided that where a refund of Customs duty and a refund of sales tax are made in respect of the same entry the said form and the corresponding form prescribed by the Customs regulations shall be combined in Form 19.

**DRAWBACKS.**

(Sec. 33.)

29. (1) Subject to the following provisions of these regulations, drawback of the full amount of sales tax paid on any goods, or on any materials used in the manufacture of any goods, shall be allowed on the exportation of such goods from New Zealand, whether as ships' stores or as cargo.

(2) The provisions of the Customs Act with respect to the entry of goods for exportation under drawback and with respect to drawback debentures shall, with the necessary modifications, extend and apply to drawbacks of sales tax.

30. Except as provided in the next succeeding clause,—

(a) The entry of goods for drawback shall be in Form 20 :

(b) The debenture for payment of drawback shall be in Form 22 :

Provided that where drawback of Customs duty and drawback of sales tax are claimed in respect of the same goods, the said forms may be combined with the corresponding forms prescribed by the Customs Regulations in Form 21 and Form 23 respectively.

31. The entry of goods exported for drawback per post by any person not engaged in business and the debenture for payment of drawback on such goods shall be in Form 24 :

Provided that where drawback of Customs duty and drawback of sales tax are claimed in respect of the same goods the said form may be combined with the corresponding form prescribed by the Customs Regulations in Form 25.

32. (1) The following are the conditions and restrictions under which the drawbacks hereinbefore provided for may be allowed, that is to say :—

(a) Written notice of not less than six clear working-hours shall, if required by the Collector, be given of intention to export goods for drawback, and the exporter shall pay to the Collector a charge of 2s. 6d. per hour or any portion of an hour for the time an officer is employed during official hours in the examination of such goods, together with any expenses incurred as certified by the Collector ; and no debenture shall be passed for payment until such charge and expenses have been paid :

Provided that the said charge shall not be payable in respect of goods exported per post in the following cases :—

(i) Where the drawback payable on such goods is less than £1 :

(ii) Where the goods are exported by any person not engaged in business :

Provided further that the said charge shall not be payable under this clause in respect of any examination for which a charge is payable under the corresponding clause of the Customs Regulations.

- (b) Except with the approval of the Comptroller and to the extent and under the conditions permitted by him, drawback shall not be allowed on goods that have been used in New Zealand after sales tax has become payable thereon :

Provided that goods which the Collector is satisfied have been temporarily used on trial or for the purpose of inspection or demonstration only shall not be deemed to have been used within the meaning of this paragraph.

- (c) Where the approval of the Comptroller is necessary under the last preceding paragraph for the allowance of drawback on any goods, no person shall make entry for such goods under drawback until such approval is obtained.
- (d) Nothing in these regulations shall be deemed to authorize any allowance of drawback on any goods in excess of the amount of sales tax paid thereon, or on any materials used in the manufacture thereof, and not refunded.
- (e) The drawback claimed on any entry must amount to or exceed 1s. Claims for less than 1s. cannot be recognized.
- (f) The Collector may, at his discretion, require the exporter to state on the export entry the number and date of the entry for home consumption, or the date of the return, on which the sales tax was paid, and may also require a summary, in such form as he may demand, of the particulars appearing on the invoices connected with any entry, and may also require the production of the invoice or invoices (if any) on which the amount of the sales tax paid was shown, and of such other documents and particulars relating to the transaction as the Collector thinks fit.
- (g) Upon completion of the packing of the goods the packages shall, if so required by the Collector, be secured and sealed by an officer, and be forthwith conveyed to the place of shipment or posting, there to be shipped or posted in the presence of another officer ; or if not so forthwith conveyed and shipped or posted, the packages shall be removed to some place of security approved by the Collector.
- (h) The Collector shall not be required to pay any claim for drawback until the expiration of seven days after the departure from New Zealand of the ship upon which the drawback goods were exported, nor unless an officer has in every case satisfied himself and certified on the entry for drawback that such goods are of the description and sale value set forth in the entry, and that the law and regulations in respect thereof have been duly complied with.
- (2) The Comptroller may, on such conditions as he thinks fit, cause any drawback debenture to be passed for payment, although the foregoing regulations with respect thereto have not been strictly complied with.

#### MISCELLANEOUS.

(Secs. 24, 25.)

##### *Agents.*

33. The Collector may refuse to recognize any person as an agent of another person in any matter relating to the said Act unless a notification of the agent's authority in Form 26 has been delivered to the Collector.

(Sec. 61.)

##### *Declarations.*

34. All declarations required or authorized by the said Act or by any regulations made thereunder shall, where not otherwise prescribed, be in Form 27.

##### *Notices.*

35. Any notice required to be given to any person for the purposes of the said Act by the Minister, the Comptroller, or any Collector may be given either by delivering it personally to such person or by posting it in a letter addressed to such person at his last known place of business or abode. Every such notice so posted shall be deemed to have been received at the time when the letter containing it would, in the ordinary course of the post, be delivered at such address.

##### *Receipt of Moneys.*

36. All sales tax, fees, or charges payable under the said Act shall be paid to the Collector at his office between the hours of 9 a.m. and noon on Saturdays and 9 a.m. and 4.30 p.m. on other days of the week.

(Sec. 70.) *Minimum Sales Tax collectable.*

37. The minimum amount of sales tax that need be collected in respect of any one return or in respect of any one importation shall be 1s. :

Provided that, except with the permission of the Collector, separate postal packets posted by any one person and arriving in New Zealand by any one mail, whether addressed to the same or to different persons, shall be treated for the purposes of this clause as one importation :

Provided further that if the Collector has reason to believe that advantage is being taken of this clause to avoid payment of sales tax by the systematic importation of goods on which the sales tax is less than 1s. he may, subject to the directions of the Comptroller, require payment of sales tax on such importations.

(Sec. 71 (3).) *Penalties.*

38. Every person who commits a breach of these regulations is liable to a fine not exceeding £50.

SCHEDULE.

Form 1.

*New Zealand Customs.*

APPLICATION FOR LICENSE UNDER SALES TAX ACT, 1932-33.

To the Collector of Sales Tax at.....

I, [Full name], [managing director, manager, or partner as the case may be], of [Name of company or firm] of [Address at principal place of business], hereby apply for a license as a wholesaler [manufacturing retailer] under the Sales Tax Act, 1932-33, for myself [my company/firm], carrying on business as [State nature of business] at the following places, viz. : [State names of all cities, towns, &c., at which business is carried on.]

The proportion of the total sales of goods of a kind liable to sales tax for the year ending [last day of preceding financial year of business] made by me [my company/firm] by wholesale was not less than per centum.

To be required only when application is made for a license as a wholesaler and applicant has previously been carrying on business.

My }  
My company's } monthly accounting period ends on the day of each  
My firm's }

month, and I desire that returns to be delivered in pursuance of section 14 of the said Act shall be made in respect of each such accounting period, instead of each calendar month.

To be filled in only by persons desiring this concession.

I am [My company/firm is] not beneficially or financially interested in the business of any person, firm, or company to whom goods are sold or proposed to be sold by me [my company/firm], except as follows : [State names and nature of interest.]

I hereby declare that the above particulars are correct, and that I am [my company/firm is] carrying on or propose[s] to carry on business—

- As a wholesaler,
- As a manufacturing retailer,
- As both a wholesaler and a manufacturing retailer,

as defined in the Sales Tax Act, 1932-33, and that the prescribed returns required under section 14 of that Act will be duly delivered and the sales tax duly paid to the Collector[s] at [Name of place or places].

[All inapplicable words or wording above to be struck out.]

[Signature.]

A "Wholesaler" means a person (not being a licensed manufacturing retailer) who, whether exclusively or not, engages in the sale of goods by wholesale or who, whether exclusively or not, sells goods to a retailer; and includes a manufacturer who is not a licensed manufacturing retailer.

A "Manufacturing retailer" means a retailer who manufactures goods for sale.

Section 5.  
Reg. 9.

Form 2.

*New Zealand Customs.*

LICENSE UNDER THE SALES TAX ACT, 1932-33. No. .

District of.....

In pursuance of the Sales Tax Act, 1932-33, I hereby license [Full name], of [Address at principal place of business], to act as a wholesaler [manufacturing retailer] at the place[s] specified hereunder, viz :—

Dated at , this day of , 19 .

Collector of Sales Tax.

In pursuance of section 5 of the Sales Tax Act, 1932-33, I hereby grant authority to the licensee specified in this license to act thereunder at the following place[s] in addition to that [those] mentioned in the license, viz :—

Place.	Signature of Collector.	Date of Endorsement.



Form 3.

New Zealand Customs.

The Sales Tax Act, 1932-33.

RETURN BY WHOLESALER.

Section 14.  
Regs. 11-13,  
17-21.

RETURN under section 14 of the Sales Tax Act, 1932-33, of all goods sold during the month ended , 19 , at in the district[s] of (being the places in such district[s] at which business was carried on by the undermentioned wholesaler), and of the sales tax payable in respect thereof.

Full Name.	Address in Place from which Return delivered.	License No.

(1) Total sale value of all goods sold .. .. .	£.....
(2) Total sale value of all taxable goods, on which sales tax has not been paid, purchased or imported by the wholesaler after 8th March, 1933, and used by him during the month to which this return relates otherwise than as materials in the manufacture of goods for sale .. .. .	£.....
Total .. .. .	£.....

Deductions—

(3) Sale value of taxable goods sold to other licensed wholesalers for resale, &c., as shown in Part A hereof .. .. .	£.....
(4) Sale value of non-taxable goods, as shown in Part B hereof .. .. .	£.....
(5) Credits allowed by wholesaler on taxable goods returned or damaged or on account of any other consideration [ <i>Nature of consideration to be stated</i> ] .. .. .	£.....
(6) Sale value of goods sold to persons other than licensed wholesalers before entry under section 51 of the Customs Act, 1913, for home consumption or for warehousing on which sales tax is payable on entry for home consumption .. .. .	£.....
Total deductions .. .. .	£.....
(7) Sale value on which sales tax is payable .. .. .	£.....
(8) Sales tax on £ at 5 per cent. .. .. .	£.....
(9) Deduct amount of sales tax already paid on above goods, as shown in Part C hereof .. .. .	£.....
(10) Less 5 per cent. discount for prompt payment .. .. .	£.....
(11) Amount of sales tax payable .. .. .	£.....
(12) Sale value of taxable goods exported otherwise than on the sale thereof ( <i>e.g.</i> , goods exported on consignment) .. .. .	£.....
[ <i>Such value shall be the value which would have been the sale value if paragraph (a) of subsection (1) of section 11 of the Act had applied to the goods.</i> ]	

I, [Full name], of [Address], being [the managing director (or the manager, or a partner, or an agent duly authorized under the Sales Tax Act) of] the above-named wholesaler, do hereby declare—

- (1) That the above particulars, including those shown in Parts A, B, and C hereof, are true and correct in every respect:
- (2) That no business was carried on by the above-named wholesaler during the month ended , 19 , at any place in the district[s] of not shown in the above return:
- (3) That the non-taxable goods referred to in paragraph (4) above include no goods other than those set out in Part B hereof.

[Usual signature.]

Declared before me at , this day of , 19 .

.....  
Officer of Customs [or Postmaster,  
or Solicitor, or Notary Public,  
or Justice of the Peace].

To the Collector of Sales Tax at.....

Extracts from Sales Tax Act, 1932-33.

13. (1) For the purposes of this Act the sale value of goods shall be determined in accordance with the following provisions:—

- (a) In the case of goods sold by a wholesaler to a retailer the sale value shall be the price for which the goods are actually sold, and, in the case of any other goods sold by a wholesaler, shall be the fair market value of such goods as if they were sold by a wholesaler to a retailer in the ordinary course of business:

\* \* \* \* \*

(2) For the purposes of paragraphs (a) and (b) of the last preceding subsection, except in such cases as may be prescribed, the price for which any goods are sold, or the fair market value of any goods, shall be determined as if such goods were sold on credit on usual trade terms, and no deduction shall be made from such price or from such fair market value, as the case may be, because of any discount, rebate, or allowance granted or offered in consideration of payment of the purchase-money at or before the time of sale or within any specified time thereafter.

NOTES.—(1) This return must be delivered to the Collector of Sales Tax within twenty-eight days after the end of the period to which it relates (see section 14 of the Sales Tax Act, and clause 19 of the Sales Tax Regulations). A return is not deemed to be delivered to the Collector until it has been received by him at his office (see clause 18 of the Sales Tax Regulations).

(2) If no goods of a class or kind referred to in Part A, Part B, or Part C hereof have been sold during the month, such Part and references thereto which are inapplicable may, with the permission of the Collector, be omitted.

(3) No person shall be deemed to act as a wholesaler or to carry on business as a wholesaler at any place unless he occupies premises at that place for the purposes of his business. A person visiting any place as a *bona fide* commercial traveller is not by reason thereof deemed to be an occupier of any premises at that place (see clause 10 of the Sales Tax Regulations).

PART A.

Names of all licensed wholesalers to whom taxable goods were sold during the month ended , 19 , as under:—  
 (a) For resale; or  
 (b) For use as materials in the manufacture of goods for sale; or  
 (c) Where the wholesaler making this return is unable to state whether or not the goods have been sold for resale,—  
 and the total sale value of such goods.

Names.	Total Sale Value.
	£

PART B.

Particulars of goods sold during the month ended , 19 , which are exempt from sales tax under the First Schedule to the Sales Tax Act, 1932-33, or under any Order in Council issued pursuant to section 12 of that Act:—

Table (1).—Goods exempt otherwise than by reason of being exported.

List of Trade-names of Goods.	Total Sale Value.
	£

Table (2).—Goods exempt because exported as Cargo during the said Month.

Description of Goods.	Ship by which exported.	Sale Value.
		£      s.      d.
	Total .. ..	£

Table (3).—Goods exempt because exported as Ships' Stores during the said Month.

Description of Goods.	Ship by which exported.	Sale Value.
		£      s.      d.
	Total .. ..	£

NOTE.—Taxable goods exported after the end of the month in which they were sold may be entered for drawback of sales tax.

Table (4).—Summary, showing Total Sale Value.

	£	s.	d.
Total sale value shown in Table (1) .. ..			
Total sale value shown in Table (2) .. ..			
Total sale value shown in Table (3) .. ..			
Total .. ..	£		

PART C.

Particulars of goods sold during the month ended , 19 , on which sales tax has been already paid, and the amount of such sales tax :—

Description of Goods.	From whom purchased.	Date of Purchase.	Sales Tax paid. [Amount to be shown without deduction of any discount or addition of any penalty.]	
			£	s. d.
		Total ..	£	

Section 14. Regs. 14, 15, 17-21, 26 (4).

Form 4.

New Zealand Customs.

The Sales Tax Act, 1932-33.

RETURN BY MANUFACTURING RETAILER.

RETURN under section 14 of the Sales Tax Act, 1932-33, of all goods manufactured during the month ended , 19 , at , in the district[s] of (being the places in such district[s] at which business was carried on by the under-mentioned manufacturing retailer), and of the sales tax payable in respect thereof.

Full Name.	Address in Place from which Return delivered.	License No.

- (1) Total sale value of all taxable goods manufactured for use by the manufacturing retailer or for sale otherwise than to licensed wholesalers for resale, except those goods shown in Part D hereof .. .. £.....
- (2) Sale value of goods shown in Part D .. .. £.....
- (3) Total sale value of all taxable goods shown in Part C of this return, or in the corresponding part of any previous return, and disposed of or used during the said month otherwise than as materials in the manufacture of goods .. .. £.....
- Total .. .. £.....
- (4) Deduct sale value of taxable materials received into factory for use in manufacture, as shown in column No. 4 of Part C hereof .. .. £.....

NOTE.—Deduction under paragraph (4) not to be made in respect of materials referred to in paragraph (7) or used in manufacturing goods referred to in paragraph (2).

- (5) Sale value on which sales tax is payable .. .. £.....
- (6) Sales tax on £ at 5 per cent. .. .. £.....
- (7) Deduct amount of sales tax already paid on taxable materials received into factory for use in manufacture, as shown in Column No. 5 of part C hereof .. .. £.....

NOTE.—Deduction under paragraph (7) not to be made in respect of materials referred to in paragraph (4) or used in manufacturing goods referred to in paragraph (2).

- (8) Less 5 per cent. discount for prompt payment .. .. £.....
- (9) Amount of sales tax payable .. .. £.....
- (10) Total sale value of all taxable goods manufactured for sale to licensed wholesalers for resale, as shown in Part A hereof .. .. £.....
- (11) Total sale value of all non-taxable goods manufactured, as shown in Part B hereof .. .. £.....

I, [Full name], being [the managing director (or the manager, or a partner, or an agent duly authorized under the Sales Tax Act) of] the above-named manufacturing retailer, do hereby declare—

- (1) That the above particulars, including those shown in Parts A, B, C, and D hereof, are true and correct in every respect :
- (2) That no business was carried on by the above-named manufacturing retailer during the month ended \_\_\_\_\_, 19\_\_\_\_, at any place in the district[s] of \_\_\_\_\_ not shown in the above return :
- (3) That all goods shown in Part C of this return or in the corresponding Part of any previous return delivered to the Collector by the above-named manufacturing retailer, and not included in paragraph (3) of this return or in the corresponding paragraph of any such previous return, have been used or are intended to be used by the said manufacturing retailer in the manufacture of goods as mentioned in the said Part C.

[Usual signature.]

Declared before me at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

.....  
 Officer of Customs [or Post-  
 master, or Solicitor, or  
 Notary Public, or Justice  
 of the Peace].

To the Collector of Sales Tax at \_\_\_\_\_.

*Extracts from Sales Tax Act, 1932-33.*

13. (1) For the purposes of this Act the sale value of goods shall be determined in accordance with the following provisions :—

\* \* \* \* \*

(b) In the case of goods manufactured by a manufacturing retailer, the sale value shall be the fair market value of such goods as if they were sold by a manufacturing retailer to a retailer in the ordinary course of business :

Provided that where the Collector is satisfied with respect to any taxable goods used by a manufacturing retailer in the manufacture of any goods as aforesaid that sales tax has been paid on such taxable goods, or that they were purchased, manufactured, or imported by the manufacturing retailer not later than the eighth day of February, nineteen hundred and thirty-three, he shall, in his discretion, but subject in any case to direction by the Minister, either ascertain the sale value of such manufactured goods by deducting from their fair market value the sale value of the taxable goods used in their manufacture, or determine that the sale value of such manufactured goods shall be deemed to be the cost of their manufacture (exclusive of the value of the taxable goods used in their manufacture), increased by such amount as he thinks reasonable in respect of the manufacturer's profit on the cost of production:

\* \* \* \* \*

(2) For the purposes of paragraphs (a) and (b) of the last preceding subsection, except in such cases as may be prescribed, the price for which any goods are sold, or the fair market value of any goods, shall be determined as if such goods were sold on credit on usual trade terms, and no deduction shall be made from such price or from such fair market value, as the case may be, because of any discount, rebate, or allowance granted or offered in consideration of payment of the purchase-money at or before the time of sale or within any specified time thereafter.

NOTES.—(1) This return must be delivered to the Collector of Sales Tax within twenty-eight days after the end of the period to which it relates (see section 14 of the Sales Tax Act and clause 19 of the Sales Tax Regulations). A return is not deemed to be delivered to the Collector until it has been received by him at his office (see clause 18 of the Sales Tax Regulations).

(2) If no goods of a class or kind referred to in Part A, Part B, Part C, or Part D hereof have been manufactured or received, as the case may be, during the month, or if the sale value of all the goods manufactured during the month is shown in Part D, the Part or Parts and references thereto which are inapplicable may, with the Collector's permission, be omitted.

PART A.

Names of all licensed wholesalers for sale to whom for resale by them taxable goods have been manufactured during the month ended \_\_\_\_\_, 19\_\_\_\_, and the total sale value of such goods :—

Names.	Total Sale Value.
--------	-------------------

PART B.

Particulars of goods manufactured during the month ended , 19 which are exempt from sales tax under the First Schedule to the Sales Tax Act, 1932-33, or under any Order in Council issued pursuant to section 12 of that Act :—

Table (1).—Goods exempt otherwise than by reason of being exported.

List of Trade-names of Goods.	Total Sale Value.
	£

Table (2).—Goods exempt because exported as Cargo during the said Month.

Description of Goods.	Ship by which exported.	Sale Value.	
		£	s. d.
	Total .. ..	£	

Table (3).—Goods exempt because exported as Ships' Stores during the said Month.

Description of Goods.	Ship by which exported.	Sale value.	
		£	s. d.
	Total .. ..	£	

NOTE.—Taxable goods exported after the end of the month in which they were manufactured may be entered for drawback of sales tax.

Table (4).—Summary showing Total Sale Value.

Total sale value shown in Table (1) .. ..	£.....
Total sale value shown in Table (2) .. ..	£.....
Total sale value shown in Table (3) .. ..	£.....
Total .. ..	£

PART C.

Particulars of taxable goods received into factory during the month ended , 19 , for use as materials in the manufacture of—

- (a) Taxable goods (except those shown in Part D hereof); or
- (b) Non-taxable goods,—

upon which materials sales tax has been paid, or which (being materials for taxable goods only) were purchased, manufactured, or imported by the manufacturing retailer before 9th February, 1933 :—

Description of Goods.	From whom purchased or, if imported, Number of Import Entry.	Date of Purchase or Importation.	Sale Value (as at Time of Purchase or Importation).	Sales Tax paid. [Amount to be shown without deduction of any discount or addition of any penalty.]
Column No. 1.	Column No. 2.	Column No. 3.	Column No. 4.	Column No. 5.
			£ s. d.	£ s. d.
Total amount to be shown in paragraph (4) [or (7)] of return .. ..			£	£

PART D.

[To be used only in cases where the Collector has permitted the sale value of manufactured goods to be ascertained by reference to the cost of their manufacture.]

Particulars of all goods manufactured during the month ended , 19 , the sale value of which has been ascertained by reference to the cost of their manufacture :—

Description of Goods.	Cost of Manufacture of all Taxable Goods made during the Month (exclusive of the Value of the Taxable Goods used in their Manufacture)—e.g., Amount of Labour Charges, Overhead Expenses, or other Particulars on which Cost is based.	Amount or Percentage (if any) added to arrive at Sale Value.	Sale Value.
	£		£

Regs. 16-20.

Form 5.

New Zealand Customs.

RETURN OF GOODS (OTHER THAN GOODS ENTERED FOR DRAWBACK) EXPORTED FROM NEW ZEALAND DURING THE MONTH ENDED , 19 , WHICH IF NOT SO EXPORTED WOULD BE TAXABLE GOODS.

Full name of exporter :

Address of exporter :

Marks and Nos. of Packages.	Number and Description of Packages and Goods.	Name of Ship by which exported.	Number and Date of Export Entry.	Sale Value.
				£ s. d.
Total	..	..	..	£

I, [Full name], being [the managing director, (or the manager, or a partner, or an agent duly authorized under the Sales Tax Act) of] the above-named exporter, do hereby declare that the above particulars are true and correct in every respect, and that all the goods described above have been exported from New Zealand.

[Usual signature.]

Declared before me at , this day of , 19 .

.....  
 Officer of Customs [or Postmaster,  
 or Solicitor, or Notary Public, or  
 Justice of the Peace].

To the Collector of Sales Tax at .

[This return is required only if the exporter is engaged in business as an exporter and is not a licensed wholesaler or a licensed manufacturing retailer.]

NOTE.—This return must be delivered to the Collector of Sales Tax within twenty-eight days after the end of the period to which it relates (see clauses 16 and 19 of the Sales Tax Regulations). A return is not deemed to be delivered to the Collector until it has been received by him at his office (see clause 18 of the said Regulations).

Sections 11, 13,  
 16.  
 Regs. 22, 23.

Form 6.

New Zealand Customs.

IMPORTS—ENTRY { HOME CONSUMPTION.  
 POST.  
 COMPLETION OF SIGHT.

(In quadruplicate.)

Port of . day of , 19 .  
 Importer : . Per , agent.

Wharf.	Name of Ship.	Port or Place whence imported.

	£	s. d.
Total value for Customs duty of taxable goods included in [number of packages] packages and shown on [number of entries] entries made on the above-mentioned date by above-named importer for goods ex the above-mentioned ship .. .. .		
Addition or deduction (if any) to bring above value to equivalent in New Zealand currency .. .. .		
Amount of Customs duty (if any) paid on above-mentioned goods .. .. .		
Total .. .. .		
Add 25 per cent. of above total .. .. .		
Sale value of taxable goods .. .. .		
Sales tax : 5 per cent. of sale value .. .. .		
Less 5 per cent. discount for prompt payment .. .. .		
Amount of sales tax payable .. .. .	£	

I, \_\_\_\_\_, do hereby declare that the particulars contained in this entry are true and correctly stated in every respect.

To the \_\_\_\_\_ No. \_\_\_\_\_, Importer [or Agent].  
 \_\_\_\_\_, Collector.

Form 7.  
 New Zealand Customs.

Sections 11, 13,  
 14,  
 Regs. 22, 23.

IMPORTS—ENTRY { HOME CONSUMPTION.  
 POST.  
 COMPLETION OF SIGHT.

(In quadruplicate.)

Importer : Port of \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_  
 Per \_\_\_\_\_, agent [or clerk].

Wharf.	Name of Ship.	Port or Place whence imported.

Marks and Nos.	Number and Description of Packages and Goods.	Manufactured or produced in	Goods subject to <i>Ad Valorem</i> Duty : Current Domestic Value of, as defined by the Customs Acts.			Current Domestic Value of Goods subject to <i>Ad Valorem</i> Duty plus statutory 10 per Cent. and Value of other Goods in Country of Exportation to New Zealand plus 10 per Cent.	Quantities for Duty or Statistical Purposes.	Rates of Duty.	Amount payable.
			per Cent.	per Cent.	per Cent.				
B/L Nos.			£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	
Totals ..	£							£	

Total value for Customs duty of taxable goods shown on this entry	£ s. d.
Addition or deduction (if any) to bring above value to equivalent in New Zealand currency .. .. .	
Amount of Customs duty (if any) paid on above-mentioned taxable goods .. .. .	
Total .. .. .	
Add 25 per cent. of above total .. .. .	
Sale value of taxable goods .. .. .	
Sale tax : 5 per cent. of sale value .. .. .	
Less 5 per cent. discount for prompt payment .. .. .	
Amount of sales tax payable .. .. .	
Total amount of duty and sales tax payable on this entry .. .. .	£

I, \_\_\_\_\_, do hereby declare that the particulars contained in this entry are true and correctly stated in every respect.

To the \_\_\_\_\_ No. \_\_\_\_\_, Importer [or Agent, or Clerk].  
 \_\_\_\_\_, Collector.

Sections 11, 13, Reg. 22.

Form 8.  
 New Zealand Customs.  
 IMPORTS—WAREHOUSING ENTRY.  
 (In quintuplicate.)

Port of \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_  
 Importer: \_\_\_\_\_ Per \_\_\_\_\_ agent.

Wharf.	Name of Ship.	Port or Place whence imported

	£	s.	d.	Bond Mark.
Total value for Customs duty of taxable goods included in [Number of packages] packages and shown on [Number of entries] entries made on the above-mentioned date by above-named importer for goods ex the above-mentioned ship ..				
Addition or deduction (if any) to bring above value to equivalent in New Zealand currency .. .. .				
Amount of Customs duty (if any) payable on above-mentioned goods .. .. .				
Total .. .. .				
Add 25 per cent. of above total .. .. .				
Sale value of taxable goods .. .. .				

I, \_\_\_\_\_, do hereby declare that the particulars contained in this entry are true and correctly stated in every respect.

To the \_\_\_\_\_ No. \_\_\_\_\_, Importer [or Agent].  
 \_\_\_\_\_, Warehouse-keeper.

Sections 11, 13, Reg. 22.

Form 9.  
 New Zealand Customs.  
 IMPORTS, INCLUDING GOODS LIABLE TO SALES TAX—WAREHOUSING ENTRY.  
 (In quintuplicate.)

Port of \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_  
 Importer: \_\_\_\_\_ Per \_\_\_\_\_ agent [or clerk].

Wharf.	Name of Ship.	Port or Place whence imported.

Marks and Nos.	Number and Description of Packages and Goods.	Manufactured or produced in	Goods subject to <i>Ad Valorem</i> Duty: Current Domestic Value of, as defined by the Customs Acts.			Current Domestic Value of Goods subject to <i>Ad Valorem</i> Duty plus statutory 10 per Cent., and Value of other Goods in Country of Exportation to New Zealand plus 10 per Cent.	Quantity for Duty or Statistical Purposes.	Bond Mark.
			per Cent.	per Cent.	per Cent.			
B/L Nos. .....			£ s. d.	£ s. d.	£ s. d.	£ s. d.		
Totals ..			£					



	£ s. d.
Total value for Customs duty of taxable goods shown on this entry ..	
Addition or deduction (if any) to bring above value to equivalent in New Zealand currency ..	
Amount of Customs duty (if any) payable on above-mentioned taxable goods ..	
Total ..	
Add 25 per cent. of above total ..	
Sale value of taxable goods ..	£

I, \_\_\_\_\_, do hereby declare that the particulars contained in this entry are true and correctly stated in every respect.

....., Importer [or Agent, or Clerk].  
 To the . No. . Warehouse-keeper.

**Form 10.**  
*New Zealand Customs.*

Sections 11, 13, 16, Regs. 22, 23.

ENTRY FOR HOME CONSUMPTION FROM WAREHOUSE IN PAYMENT OF SALES TAX.  
*(In quadruplicate.)*

Port of \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_

FOR payment of sales tax on the undermentioned taxable goods entered for home consumption on [Number of entries] entries made on the above-mentioned date for delivery from \_\_\_\_\_ warehouse.

Owner's name : \_\_\_\_\_ Per \_\_\_\_\_, agent.

When warehoused.	Bonding Marks and Nos.	Number and Description of Packages and Goods.	Sale Value of Taxable Goods.	Sales Tax.	Less 5 per Cent. Discount for prompt Payment.	Amount of Sales Tax payable.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.

Total amount of sales tax payable on this entry .. .. £

I do hereby declare that the above particulars are true and correct in every respect.

....., Owner [or Agent].  
 ....., Collector.  
 To the . No. . Warehouse-keeper.

**Form 11.**  
*New Zealand Customs.*

Sections 11, 13, 16, Regs. 22, 23.

ENTRY FOR HOME CONSUMPTION FROM WAREHOUSE IN PAYMENT OF DUTY AND SALES TAX.  
*(In quadruplicate.)*

Port of \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_

FOR delivery from \_\_\_\_\_ warehouse of the undermentioned goods for home consumption.

Owner's name : \_\_\_\_\_ Per \_\_\_\_\_, agent [or clerk].

When warehoused.	Bonding Marks and Nos.	Number and Description of Packages and Goods.	Manufactured or produced in	Particulars for Duty.	Rate of Duty.	Amount payable.
						£ s. d.

Total amount of duty .. .. £

Sale value of taxable goods shown on this entry ..	£ s. d.
Sales tax : 5 per cent. of sale value ..	
Less 5 per cent. discount for prompt payment ..	
Amount of sales tax payable ..	£
Total amount of duty and sales tax payable ..	£

I do hereby declare that the above particulars are true and correct in every respect.

....., Owner [or Agent].  
 To the . No. . . . ., Collector.  
 Deliver the goods above described. . . . ., Warehouse-keeper.

Sections 11, 13,  
 16.  
 Regs. 22, 24.

Form 12.

New Zealand Customs.

SALES TAX : ENTRY—GOODS ON DEPOSIT LIABLE TO SALES TAX.

(In triplicate.)

Port of . . . . . day of . . . . ., 19 . . . . .  
 Importer : . . . . . Per . . . . ., agent.

Wharf.	Name of Ship.	Port or Place whence imported.

Total value for Customs duty of taxable goods included in [Number of packages] packages and shown on entry [Number and date of entry] made by the above-named importer for goods ex the above-named ship .. .. .	£	s.	d.
Addition or deduction (if any) to bring above value to equivalent in New Zealand currency .. .. .			
Amount of Customs duty (if any) payable on above-mentioned goods			
Total .. .. .			
Add 25 per cent of above total .. .. .			
Sale value of taxable goods .. .. .			
Sales tax : 5 per cent of sale value .. .. .			
Less 5 per cent. discount for prompt payment .. .. .			
Amount of sales tax payable .. .. .			

I, . . . . ., do hereby declare that the particulars contained in this entry are true and correctly stated in every respect.

....., Importer [or Agent].  
 Deposit, £ . . . . . : . . . . . Voucher No. . . . .  
 To the . No. . . . ., Collector.

Sections 11, 13,  
 16.  
 Regs. 22, 24.

Form 13.

New Zealand Customs.

IMPORTS : ENTRY—GOODS ON DEPOSIT LIABLE TO SALES TAX.

(In triplicate.)

Port of . . . . . day of . . . . ., 19 . . . . .  
 Importer : . . . . . Per . . . . ., agent [or clerk].

Wharf.	Name of Ship.	Port of Place whence imported.

Marks and Nos.	Number and Description of Packages and Goods.	Manufactured or produced in	Goods subject to <i>Ad Valorem</i> Duty: Current Domestic Value of, as defined by the Customs Acts.			Current Domestic Value of Goods subject to <i>Ad Valorem</i> Duty plus statutory 10 per Cent., and Value of other Goods in Country of Exportation to New Zealand plus 10 per Cent.	Quantity for Duty or Statistical Purposes.	Rates of Duty.	Amount payable.
			per Cent.	per Cent.	per Cent.				
	B/L Nos. .....		£ s. d.	£ s. d.	£ s. d.			£ s. d.	
	<b>Totals</b> ..	£						£	

Total value for Customs duty of taxable goods shown on this entry .. .. .	£ s. d.
Addition or deduction (if any) to bring above value to equivalent in New Zealand currency .. .. .	
Amount of Customs duty (if any) payable on above-mentioned goods .. .. .	
<b>Total</b> .. .. .	
Add 25 per cent. of above total .. .. .	
Sale value of taxable goods .. .. .	
Sales tax: 5 per cent. of sale value .. .. .	
Less 5 per cent. discount for prompt payment .. .. .	
Net amount of sales tax payable .. .. .	..
<b>Total amount of duty and sales tax payable on this entry</b> .. .. .	.. £

I, \_\_\_\_\_, do hereby declare that the particulars contained in this entry are true and correctly stated in every respect, and I undertake (1) that the above-mentioned goods will be exported from New Zealand within six months from the date of this entry, and (2) that prior to exportation they will be produced for examination to an officer of Customs at the port at which they are to be placed on board the ship by which they will ultimately leave New Zealand.

....., Importer [or Agent, or Clerk].

Deposit: £ : : . Voucher No. .  
To the . No. . ..... Collector.

Form 14.

New Zealand Customs.  
Sales Tax Act, 1932-33.

Section 11 (1)  
(c).  
Reg. 25.

APPLICATION FOR REFUND OF SALES TAX PAID ON GOODS ON THE ENTRY THEREOF FOR HOME CONSUMPTION WHICH AFTERWARDS HAVE BEEN SOLD TO A LICENSED WHOLESALE FOR RESALE BY HIM OR FOR USE BY HIM IN THE MANUFACTURE OF GOODS FOR SALE.

I, [Full name], [the managing director (or the manager, or a partner, or an agent duly authorized under the Sales Tax Act) of [Name of company or firm] (to be struck out if inapplicable)] hereby make application for refund under paragraph (c) of subsection (1) of section 11 of the Sales Tax Act, 1932-33, of sales tax, to the amount stated below, paid on goods on the entry thereof for home consumption which afterwards have been sold to a licensed wholesaler for resale by him or for use by him in the manufacture of goods for sale, and submit the following statement in respect thereof:—

Description of Goods.	To whom sold.	Date of Sale.	Number and Date of entry for Home Consumption.	Sale Value upon which Sales Tax has been paid.	Net Amount of Sales Tax paid.
				£ s. d.	£ s. d.
<b>Total amount of refund for which application is made</b> .. .. .					£

The undermentioned documents relative to the above are produced here-with :—

[Such documents as the Collector may require.]

Further, I do hereby declare that the above particulars are true and correct in every respect, and that { I have  
my company has } not already made application for or received directly or indirectly refund of any portion of the sales tax refund of which is now claimed.

[Usual signature.]

Postal address of applicant :  
To the Collector of Sales Tax at

NOTE.—This application must be delivered to the Collector of Sales Tax within twenty-eight days after the end of the month in which the goods were sold (see clause 25 of the Sales Tax Regulations).

Section 11 (3).  
Reg. 26.

Form 15.

New Zealand Customs.

Sales Tax Act, 1932-33.

APPLICATION FOR REFUND OF SALES TAX PAID ON GOODS USED IN THE MANUFACTURE OF NON-TAXABLE GOODS.

....., 19 .

Words inapplicable to be struck out.

I, [Full name], [the managing director (or the manager, or a partner, or an agent duly authorized under the Sales Tax Act) of [Name of company or firm]] hereby make application for refund under subsection (3) of section 11 of the Sales Tax Act, 1932-33, of sales tax to the amount stated below paid on the undermentioned taxable goods used by me [my company/firm] in the manufacture of the following non-taxable goods the manufacture of which was completed during the month ended , 19 , and submit the following statement in respect thereof :—

Non-taxable goods the manufacture of which was completed during the said month, and in the manufacture of which the taxable goods enumerated below have been used :—

Description of Goods (showing each kind separately).	Value.	
	£	s. d.
Total .. .. .	£	

NOTE.—It will be sufficient if the value is shown to the nearest pound (£1).

Taxable goods used in the manufacture of the above-mentioned non-taxable goods and in respect of which refund of sales tax is claimed :—

Description of Goods.	Sale Value upon which Sales Tax has been paid.		Net Amount of Sales Tax paid.	
	£	s. d.	£	s. d.
Total amount of refund for which application is made			£	

The undermentioned documents relative to the above are produced here-with :—

[Such documents as the Collector may require.]

Further, I do hereby declare that the above particulars are true and correct in every respect, and that { I have  
my company has } not already made application for or received directly or indirectly refund of any portion of the sales tax refund of which is now claimed.

[Usual signature.]

Postal address of applicant :  
Place[s] of manufacture of goods :

To the Collector of Sales Tax at

NOTE.—This application must be delivered to the Collector of Sales Tax within twenty-eight days after the end of the month in which the manufacture of the non-taxable goods was completed (see clause 26 of the Sales Tax Regulations).

Section 31.  
Reg. 27.

Form 16.

New Zealand Customs.

APPLICATION FOR REFUND OF SALES TAX PAID IN ERROR.

....., 19 .

Words inapplicable to be struck out.

I, [Full name], [the managing director (or the manager, or a partner, or an agent duly authorized under the Sales Tax Act) of [Name of company or firm]] hereby make application for refund under section 31 of the Sales Tax Act, 1932-33, of sales tax paid in error, as shown hereunder, in respect of—

Return for the month ended , 19 , or Entry No. , dated , ex ship " " from

[In this space set out fully the nature and computation of the error, and the amount of refund claimed.]

Further, I do hereby declare that the above particulars are true and correct in every respect, and that I have [my company/firm has] not already made application for or received directly or indirectly refund of any portion of the sales tax refund of which is now claimed.

[Usual signature.]

Postal address of applicant :  
To the Collector of Sales Tax at  
[This form to be used if required by the Collector.]

Form 17. No. Section 11.  
New Zealand Customs. Reg. 28.  
OVERPAYMENT OF SALES TAX.

To M....., 19 ..  
Postal address :.....

I BEG to notify you that a refund of sales tax, as shown hereunder, appears to be due to you in respect of—

- (a) Goods sold by you to wholesalers, as shown in your application dated , 19 ; or
- (b) Goods upon which sales tax has been paid and which have been used in the manufacture of non-taxable goods the manufacture of which was completed during the month ended , 19 , as shown in your application dated , 19 .

If the particulars hereunder are correct, please sign the form of claim and declaration at foot hereof on original and duplicate and return them to me.

Collector of Sales Tax.

Particulars.	Sale Value.			Amount of Sales Tax claimed as Refund.		
	£	s.	d.	£	s.	d.
Amount of refund claimed	..	..	..	£		

....., Examining Officer. ...., Assistant Sub-Collector.

I hereby claim refund of sales tax as shown above, and declare that the above particulars are true and correct, and that I have [my company/firm has] not received either directly or indirectly refund of any portion of the sales tax refund of which is now claimed.

Taxpayer [or authorized agent].

Paid as under :— £ s. d.  
Cheque No. ..  
Cash .. ..

....., Officer.

If refund payable at office of Collector,—

Received from the Collector of Sales Tax this day of , 19 , the sum of pounds shillings and pence, in full payment of the above claim for refund.

Taxpayer [or authorized agent].

Form 18. No. Section 31.  
New Zealand Customs. Reg. 28.  
OVERPAYMENT OF SALES TAX.

To M....., 19 ..  
Postal address :.....

I BEG to notify you that a refund of sales tax as shown hereunder appears to be due to you in respect of—

Return for the month ended , 19 , or Entry No. , dated , ex ship “ ” from .

If the particulars hereunder are correct, please sign the form of claim and declaration at foot hereof on original and duplicate and return them to me.

Collector of Sales Tax.

Particulars.	Sale Value.			Sales Tax.		
	£	s.	d.	£	s.	d.
Entered as—						
Instead of—						

....., Examining Officer. ...., Assistant Sub-Collector.

I hereby claim refund of sales tax as shown above, and declare that the above particulars are true and correct in every respect and that  $\left\{ \begin{array}{l} \text{I have} \\ \text{my company has} \\ \text{my firm has} \end{array} \right\}$  not received directly or indirectly refund of any portion of the sales tax refund of which is now claimed.

.....  
Taxpayer [or authorized agent].  
Paid as under:— £ s. d.  
Cheque No. ..  
Entry No. ..  
Cash ..  
....., Officer.

If refund payable at office of Collector,—  
Received from the Collector of Sales Tax this      day of      ,  
19      , the sum of      pounds      shillings and      pence, in full  
payment of the above claim for refund.

.....  
Taxpayer [or authorized agent].

Section 31.  
Reg. 28.

Form 19.      No.      .

New Zealand Customs.

OVERPAYMENT OF DUTY AND SALES TAX.

....., 19      .

To M.....

I beg to notify you that a refund of duty and sales tax as shown hereunder appears to be due to you in respect of Entry No.      , dated      , ex ship "      ", from      .

If the particulars hereunder are correct, please sign the form of declaration and claim at foot hereof on original and duplicate.

.....  
Collector of Customs.

Marks and Nos.	Particulars of Goods.	Manufactured or Produced in	Quantity.	Value for Duty and Sale Value.	Rate of Duty.	Amount of Duty and Sales Tax.
Passed as—				£ s. d.		£ s. d.
Instead of—						
Amount of refund claimed .. ..			.. ..	.. ..	.. ..	£

....., Examining Officer.      ....., Assistant Sub-Collector.

I hereby claim refund of duty and sales tax as shown above, and declare that the above particulars are true and correct in every respect and that  $\left\{ \begin{array}{l} \text{I have} \\ \text{my company has} \\ \text{my firm has} \end{array} \right\}$  not received directly or indirectly refund of any portion of the duty or sales tax refund of which is now claimed.

.....  
Importer [or authorized agent].  
Paid as under:— £ s. d.  
Cheque No. ..  
Entry No. ..  
Cash ..  
....., Officer.

Received from the Collector of Customs this      day of      19      ,  
the sum of      pounds      shillings and      pence, in full payment  
of the above claim for refund.

.....  
Importer [or authorized agent].

Section 33.  
Regs. 29, 30,  
32.

Form 20.

New Zealand Customs.

ENTRY FOR EXPORT OF GOODS AS CARGO [or SHIPS' STORES] FOR DRAWBACK OF SALES TAX.

(In triplicate.)

Port of      ,      day of      , 19      .

Exporter's name :      Address :      .

On the Ship. [If by Parcels Post, to be so stated.]      Destination.

Marks and Nos.	Number and Description of Packages and Goods.	Sale Value.	Amount of Drawback claimed.
		£ s. d.	£ s. d.
Total sale value of goods, and amount of drawback claimed on this entry .. .. .		£	£

I, \_\_\_\_\_, [the managing director (or the manager, or a partner, or an agent duly authorized under the Sales Tax Act) of [Name of company or firm]] claim drawback on the above-mentioned goods in the amount stated above; and do hereby declare as under:—

Words inapplicable to be struck out.

- (1) That the above particulars are true and correct in every respect;
- (2) That the full sales tax chargeable on the said goods by law has been paid;
- (3) That the exporter[s] has [have] not already made application for or received directly or indirectly drawback or refund of any portion of the sales tax drawback of which is now claimed; and
- (4) That the said goods have not been used in New Zealand after the sales tax was paid thereon.

[Usual signature.]

To the \_\_\_\_\_ No. \_\_\_\_\_, Collector.

I hereby certify that I have examined the goods specified in this entry, and find that such goods are of the description and sale value set forth herein, and that the law and regulations in respect thereof have been duly complied with.

\_\_\_\_\_, Examining Officer.

I hereby certify that the above-mentioned goods have been duly

- shipped for exportation in the above-mentioned ship.
- fitted into the above-mentioned ship.
- posted in my presence to the above-mentioned destination.

\_\_\_\_\_, Examining Officer [or Boarding Inspector].

NOTE.—A shipping-bill in the above form will also be required, with the heading altered by inserting the words "Shipping-bill" in lieu of the word "Entry."

Form 21.

New Zealand Customs.

Section 33, Regs. 29, 30, 32.

ENTRY FOR EXPORT OF GOODS AS CARGO [or SHIPS' STORES] FOR DRAWBACK OF DUTY AND SALES TAX.

(In triplicate.)

Port of \_\_\_\_\_, day of \_\_\_\_\_, 19 \_\_\_\_\_.

Exporter's name: \_\_\_\_\_ Per \_\_\_\_\_, agent [or clerk].

On the Ship. [If by Parcels Post, to be so stated.]	Destination.
---	--------------

Marks and Nos.	Number and Description of Packages and Goods.	Produced or manufactured in	Quantity.	Current Domestic Value under Customs Acts plus 10 per Cent. [Value shown to be inclusive of the 10 per Cent.]	Rate of Drawback of Duty.	Amount of Drawback claimed.
						£ s. d.
Sale value of goods included above on which sales tax has been paid .. .. .						£.....
Amount of sales tax paid .. .. .						£.....
Amount of drawback of duty and sales tax claimed on this entry						£

I, \_\_\_\_\_, [the managing director, or the manager, or a partner, or an agent duly authorized under the Sales Tax Act) of [Name of company or firm]], claim drawback on the above-mentioned goods in the amount stated above; and do hereby declare as under:—

Words inapplicable to be struck out.

- (1) That the above particulars are true and correct in every respect;
- (2) That the full duty and sales tax chargeable on the said goods by law have been paid;

- (3) That the exporter[s] has [have] not already made application for or received directly or indirectly drawback or refund of any portion of the duty or sales tax drawback of which is now claimed ;
- (4) That the said goods have not been damaged or deteriorated in condition or used in New Zealand after delivery from the control of the Customs [or, if not so delivered, after sales tax was paid thereon] ; and
- (5) That the current domestic value of the said goods, if sold duty-paid for home consumption in New Zealand at the time of making this entry, is not less than the amount of drawback claimed thereon.

[Usual signature.]

To the . . . No. . . . ., Collector.

I hereby certify that I have examined the goods specified in this entry, and find that such goods are of the description, quantity, and value set forth therein, and that the law and regulations in respect thereof have been duly complied with.

. . . . ., Examining Officer.

I hereby certify that the above-mentioned goods have been duly

{ shipped for exportation in the above-mentioned ship.  
fitted into the above-mentioned ship.  
posted in my presence to the above-mentioned destination.

. . . . ., Examining Officer [or Boarding Inspector].

NOTE.—A shipping-bill in the above form will also be required, with the heading altered by inserting the words "Shipping-bill" in lieu of the word "Entry."

Section 33.  
Reg. 30.

Form 22.

Voucher No.

New Zealand Customs.

DRAWBACK DEBENTURE (SALES TAX).

Port of . . . . .

I [We] hereby claim drawback of sales tax paid on the goods entered for export for drawback on Entry No. . . . ., of . . . . ., and exported per parcel post [in the ship " . . . . ."] for [Destination of goods] on the . . . . . day of . . . . ., 19 . . . . ., and recapitulated as hereunder shown.

. . . . ., Exporter[s].

Per . . . . ., Agent.

Marks and Nos.	Number and Description of Packages and Goods.	Sale Value.		Amount of Drawback claimed.	
		£	s. d.	£	s. d.
Total sale value of goods and amount of drawback claimed . . . . .		£		£	

I, [Full name], [the managing director (or the manager, or a partner, or an agent duly authorized under the Sales Tax Act) of [Name of exporter(s)]] do hereby declare—

- (1) That the above particulars are true and correct in every respect ;
- (2) That the exporter[s] has [have] not received directly or indirectly drawback or refund of any portion of the sales tax drawback of which is now claimed ;
- (3) That the goods above specified have been duly exported to the destination stated above, and have not been reloaded or reimported, and are not intended to be reloaded or reimported in any part of New Zealand ; and
- (4) That the exporter[s] is [are] entitled to the drawback claimed thereon.

[Usual signature.]

Declared before me at . . . . ., this . . . . . day of . . . . ., 19 . . . . .

. . . . .  
Officer of Customs [Postmaster, Solicitor, Notary Public, or Justice of the Peace].

Examined and found correct,—  
. . . . ., Sub-Collector.

If refund payable at office of Collector,—

Received this . . . . . day of . . . . ., 19 . . . . ., from the Collector of Sales Tax the sum of . . . . . pounds . . . . . shillings and . . . . . pence, in full payment of the above claim for drawback.

£ . . . . . ; . . . . . ; . . . . ., Exporter[s].

Per . . . . .

[Managing director, manager, partner, or authorized agent].



Form 23. [Voucher No. . . . .] Section 32.  
*New Zealand Customs.* Reg. 30.  
 DRAWBACK DEBENTURE (DUTIES AND SALES TAX).

Port of.....

I [WE] hereby claim drawback of duty and sales tax paid on the goods entered for export for drawback on Entry No. . . . ., of . . . . ., and exported per parcels post [in the ship " . . . . ."] for [Destination of goods] on the . . . . . day of . . . . ., 19 . . . . ., and recapitulated as hereunder shown.

Per . . . . ., Exporter[s].  
 . . . . ., Agent [or Clerk].

Marks and Nos.	Number and Description of Packages and Goods.	Produced or Manufactured in	Quantity.	Current Domestic Value under Customs Acts plus 10 per Cent. [Value shown to be inclusive of the 10 per Cent.]			Rate of Drawback of Duty.	Amount of Drawback claimed.		
				£	s.	d.		£	s.	d.

Sale value of above goods on which sales tax has been paid £.....

Amount of sales tax paid .. .. . £

Total amount of drawback of duty and sales tax claimed .. .. . £

I, [Full name], authorized agent [clerk] of [Name of exporter(s)], do hereby declare—

- (1) That the above particulars are true and correct in every respect;
- (2) That the exporter[s] has [have] not received directly or indirectly drawback or refund of any portion of the duty or sales tax drawback of which is now claimed;
- (3) That the goods above specified have been duly exported to the destination stated above, and have not been reloaded or reimported, and are not intended to be reloaded or reimported in any part of New Zealand; and
- (4) That the exporter[s] is [are] entitled to the drawback claimed thereon.

Exporter [Agent or Clerk].

Declared before me at . . . . ., this . . . . . day of . . . . ., 19 . . . . .

....., Officer of Customs  
 [Postmaster, Customs Agent, Solicitor, or Notary Public].

Examined and found correct.

....., Sub-Collector.

Received this . . . . . day of . . . . ., 19 . . . . ., from the Collector of Customs, the sum of . . . . . pounds . . . . . shillings and . . . . . pence, in full payment of the above claim for drawback.  
 £ : : . . . . ., Exporter[s].

Per . . . . ., Authorized Agent.

Form 24. [Voucher No. . . . .] Section 33.  
*New Zealand Customs.* Reg. 31.  
 DRAWBACK OF SALES TAX ON GOODS EXPORTED BY POST.

(In duplicate.)

Port of . . . . ., 19 . . . . .  
 Exporter's name: . . . . . Per . . . . ., agent.

Destination. [Full Address to be stated.]	Description of Goods.	Sale Value of Goods.			Amount of Drawback claimed.		
		£	s.	d.	£	s.	d.

Total sale value of goods and amount of drawback claimed .. .. . £ .. .. .

I, . . . . ., claim drawback on the above-mentioned goods in the amount stated above, and do hereby declare—

- (1) That the above particulars are true and correct in every respect;
- (2) That I have not already made application for or received directly or indirectly drawback or refund of any portion of the sales tax drawback of which is now claimed;
- (3) That the full sales tax chargeable on the said goods by law has been paid;
- (4) That the said goods have been duly posted for exportation to the destination stated herein, and are not intended to be reloaded or reimported in any part of New Zealand;
- (5) That the exporter[s] was [were] at the time of posting the goods entitled to drawback thereon.

Declared before me at . . . . ., this . . . . . day of . . . . ., 19 . . . . ., Exporter [or Agent].

....., Officer of Customs [or Postmaster].

I hereby certify that I have examined the above-mentioned goods, and find that they are of the description and sale value set forth herein, and that the law and regulations in respect thereof have been duly complied with, and that the said goods have been duly posted in my presence to the above-mentioned destination.

Examined and found correct. . . . ., Examining Officer.  
 . . . . ., Sub-Collector.

Received this day of , 19 , from the [Chief] Postmaster the sum of pounds shillings and pence, in full payment of the above claim for drawback.

Exporter [or Authorized Agent].  
 [Date-stamp]

£ : : .

N.B.—This form is to be used only in the case of goods exported by persons not engaged in business.

Section 33.  
 Reg. 31.

Form 25. [Voucher No. .  
 New Zealand Customs.

DRAWBACK OF DUTY AND SALES TAX ON GOODS EXPORTED BY POST.  
 (In duplicate.)

Port of . day of , 19 .  
 Exporter's name : . Per , agent.

Destination. [Full Address to be stated.]	Description of Goods.	Produced or manufactured in	Quantity.	Current Domestic Value under Customs Acts plus 10 per Cent. [Value shown to be inclusive of the 10 per Cent.]	Rate of Drawback of Duty.	Amount of Drawback claimed.
				£ s. d.		£ s. d.
Sale value of goods included above on which sales tax has been paid .. .. . £.....						
Amount of sales tax paid .. .. . £						
Total amount of drawback of duty and sales tax claimed .. £						

I, , claim drawback on the above-mentioned goods in the amount stated above, and do hereby declare—

- (1) That the above particulars are true and correct in every respect:
- (2) That I have not already made application for or received directly or indirectly drawback or refund of any portion of the duty or sales tax drawback of which is now claimed:
- (3) That the full duties and sales tax chargeable on the said goods by law have been paid:
- (4) That the said goods have been duly posted for exportation to the destination stated herein, and are not intended to be reloaded or reimported in any part of New Zealand:
- (5) That the exporter[s] was [were] at the time of posting the goods entitled to drawback thereon.

Declared before me at , this day of , 19 .  
 . . . . ., Exporter [or Agent].  
 . . . . .  
 Officer of Customs [or Postmaster].

I hereby certify that I have examined the above-mentioned goods and find that they are of the description, quantity, and values set forth herein, and that the law and regulations in respect thereof have been duly complied with, and that the said goods have been duly posted in my presence to the above-mentioned destination.

Examined and found correct. . . . ., Examining Officer.  
 . . . . ., Sub-Collector.

Received this day of , 19 , from the [Chief] Postmaster the sum of pounds shillings and pence, in full payment of the above claim for drawback.

Exporter [or Authorized Agent].

N.B.—This form is to be used only in the case of goods exported by persons not engaged in business.

Form 26.

Sections 24, 25.  
Reg. 33.

New Zealand Customs.  
AUTHORITY FOR AGENT.  
Sales Tax Act, 1932-33.

The Collector of Sales Tax,.....  
[Place], [Date], , 19 .

I, [Full name], managing director [or manager, or partner] of [Name of company or firm], have authorized [Name in full] to sign all declarations and documents required by the Sales Tax Act, 1932-33, and to attend to all business required to be transacted at the Office of the Collector of Sales Tax in connection with the above-mentioned Act, on behalf of myself [or the aforesaid company or firm].

This authority [revokes that issued to , and (to be struck out if inapplicable)] shall remain in force until revoked by me [or the aforesaid company (or firm)] in writing.

Principal. [To be signed by managing director or manager, if a company; by a partner, if a firm.]

Signature of principal verified by—[Witness, occupation, address].

Specimen signature of agent :.....

Verified by—....., Officer of Customs [or Postmaster, or Solicitor or Notary Public, or Justice of the Peace].

Form 27.

Section 61.  
Reg. 34.

New Zealand Customs.

DECLARATION UNDER SALES TAX ACT, 1932-33.

I, [Full name], of , do hereby declare that [Insert facts].

Declared before me at , this day of , 19 [Signature.]

.....  
Officer of Customs [or Solicitor, or Notary Public, or Justice of the Peace, or Postmaster].

F. D. THOMSON,  
Clerk of the Executive Council.

## Minister's Decisions under Sales Tax Act, 1932-33.

Customs Department,  
Wellington, 27th March, 1933.

IT is hereby notified for public information that the Minister of Customs has decided to interpret the Sales Tax Act, 1932-33 (hereinafter referred to as "the Act") as under:—

Record No.	No. of Decision.	Decision of Minister.
C 37/13	1	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, 1913.
C 37/4	2	<p>The following persons need not be licensed under the Act:—</p> <p>(a) Dentists making dentures or similar articles:</p> <p>(b) Opticians making or fitting spectacles or similar articles:</p> <p>(c) Persons engaged in the <i>bona fide</i> repair, alteration, or renovation of goods, provided that they carry on such work only.</p> <p>For the purposes of this paragraph a person shall be deemed to be engaged in the <i>bona fide</i> repair, alteration, or renovation of goods if he manufactures parts of articles which require repair, alteration, or renovation, and incorporates such parts in those articles. In such cases sales tax shall be payable on the sale value of the materials used in the manufacture of such parts and not on the sale value of those parts.</p> <p>For the purposes of this paragraph a person shall not be deemed to be engaged in the <i>bona fide</i> repair, alteration, or renovation of goods if he manufactures parts of articles which require repair, alteration, or renovation, and sells them to another person to be incorporated by that other person in such articles. Such parts of articles shall be liable to sales tax under paragraphs (a) or (b) (as the case may be) of subsection (1) of section 11 of the Act.</p> <p>(d) A person manufacturing taxable goods who satisfies the Collector that the total sale value of the taxable goods manufactured by him during the last financial year of his business did not exceed £500, and that the estimated value of the taxable goods likely to be manufactured by him during the current financial year is not expected to exceed that sum, provided that this exemption shall not apply to any person unless he is the holder of a certificate of exemption for the time being in force issued to him by the Collector of sales tax upon application made in a form to be supplied by the Collector:</p> <p>(e) A wholesaler who satisfies the Collector that the total sale value of taxable goods sold by him during the last financial year of his business did not exceed £500, and that the estimated value of the taxable goods likely to be sold by him during the current financial year is not expected to exceed that sum, provided that this exemption shall not apply to any person unless he is the holder of a certificate of exemption for the time being in force issued to him by the Collector of sales tax upon application made in a form to be supplied by the Collector:</p> <p>(f) Persons whose manufacturing operations consist only of one or more of the following:—</p> <p>(i) The breaking down or reducing the strength of spirits:</p> <p>(ii) The manufacture of ice:</p> <p>(iii) The duplicating or typing of letters, &amp;c:</p> <p>(iv) The writing of showcards by hand:</p> <p>(v) The developing and printing of photographs.</p>
C 37/4/11	3	<p>(1) When the following conditions apply, viz. :—</p> <p>(a) When taxable goods for use as materials in the manufacture of goods are supplied by a retailer to a manufacturer (whose premises are registered as a factory under the Factories Act, 1921-22); and</p> <p>(b) Such taxable goods remain the property of the retailer; and</p> <p>(c) Taxable goods are manufactured from such materials and delivered to the retailer,—</p> <p>the manufacturer will be regarded as a wholesaler selling such manufactured goods to the retailer, and will be required to be licensed and make returns and pay sales tax accordingly.</p> <p>(2) The sale value of the taxable goods so manufactured will be the price charged to the retailer by the wholesaler for manufacturing the goods (exclusive of the value of the taxable goods supplied by the retailer and used by the wholesaler as materials in manufacturing the taxable goods).</p>

Record No.	No. of Decision.	Decision of Minister.
C 37/4/11	4	<p>(1) When the following conditions apply, viz. :—</p> <p>(a) When taxable goods for use as materials in the manufacture of goods are supplied by a wholesaler or a retailer to a person (other than a manufacturer whose premises are registered under the Factories Act, 1921-22); and</p> <p>(b) Such taxable goods remain the property of the wholesaler or retailer; and</p> <p>(c) Such person does not manufacture goods otherwise than from materials so supplied as aforesaid; and</p> <p>(d) Taxable goods are manufactured from such materials and delivered to the wholesaler or retailer,—</p> <p>the person manufacturing the taxable goods will not be required to be licensed as a wholesaler or as a manufacturing retailer.</p> <p>(2) The taxable goods so manufactured will be regarded as having been manufactured by the wholesaler or retailer who supplied the materials, and he will be required to be licensed under the Act.</p>
C 37/6/4	5	<p>The equivalent in New Zealand currency of the value of goods for Customs duty under subparagraph (i) of paragraph (c) of subsection (1) of section 13 of the Act will, until further notice, be determined by adding twenty-five per centum to such value for Customs duty in respect of importations from all countries other than Australia. The value for Customs duty of goods imported from Australia will be deemed to be in New Zealand currency.</p>
C 37/5/5	6	<p>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 the entry of the goods for home consumption. When such goods have been so 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.</p>
C 37/6	7	<p>Where taxable goods are sold by a wholesaler at a net cash price and an increase (known as a plusage) is added to the price on the understanding that this increase will not be charged if payment for the goods is made on or before a date fixed in accordance with usual commercial practice, the sale value of such taxable goods, for the purposes of paragraph (a) of subsection (1) of section 13 of the Act, will be the sum of such net cash price and the increase (or plusage).</p>
C 37/6	8	<p>Where taxable goods are sold by a wholesaler at a net cash price and such goods are not of a class or kind usually sold in New Zealand at net cash prices, the sale value of such goods, for the purposes of paragraph (c) of subsection (1) of section 13 of the Act, will be the price at which the goods would have been sold if they had been sold on credit on usual trade terms.</p>
C 37/2/24	9	<p>Where joinery (such as doors, window-sashes, staircases, and similar goods) is manufactured by a builder for use by him in the construction of buildings he will be regarded as a manufacturing retailer manufacturing such joinery for use by him, and will be required to be licensed and make returns and pay sales tax accordingly.</p>

GEO. CRAIG, Comptroller of Customs.

*Appointing Districts and Places for Payment of Sales Tax under the Sales Tax Act, 1932-33.*

IN pursuance and exercise of the powers conferred on me by section 4 of the Sales Tax Act, 1932-33, I, Joseph Gordon Coates, Minister of Customs, do hereby appoint the districts mentioned in Column No. 1 of the Schedule hereto as districts for the purpose of collecting sales tax as imposed by the said Act; and I hereby direct that each such district shall respectively comprise the counties the names of which are set opposite to the name of such district in Column No. 2 of the said Schedule, and all boroughs and town districts which are within the outer boundaries of those counties or which are bounded by those counties or are between those counties or any part thereof and the sea:

And I do hereby further appoint that the place mentioned in Column No. 3 of the said Schedule opposite the name of any such district shall be the place in the said district at which sales tax shall be paid:

Provided that with respect to goods liable to sales tax under paragraph (c) of subsection (1) of section 11 of the said Act the following special provisions shall apply:—

- (1) Where the goods are entered for home consumption under the Customs Act, 1913, at the ports of Kaipara, Tauranga, or Hokitika, sales tax shall be payable at the Customhouse at the port of entry.
- (2) Where the goods are imported by post and entered for home consumption under the Customs Act, 1913, at any post-office, sales tax shall be payable at the post-office at which the goods are so entered or are deemed to be so entered.

## SCHEDULE.

## DISTRICTS APPOINTED UNDER SECTION 4 OF THE SALES TAX ACT, 1932-33.

Column No. 1. Name of District.	Column No. 2. Names of Counties.	Column No. 3. Place in the Districts at which Sales Tax shall be paid.
Auckland	Mangonui, Whangaroa, Hokianga, Bay of Islands, Hobson, Whangarei, Otamatea, Rodney, Waitemata, Eden, Manukau, Franklin, Raglan, Waikato, Waipa, Matamata, Rotorua, Taupo, Coromandel, Thames, Hauraki Plains, Piako, Ohinemuri, Tauranga, Whakatane, Opotiki, Matakaoa, Great Barrier, Otorohanga, Kawhia, Waitomo, Taumarunui, Kaiteke	Customhouse, Auckland.
Gisborne	Waiapu, Waikohu, Cook, Uawa	Customhouse, Gisborne.
Napier	Wairoa, Hawke's Bay, Waipawa, Dannevirke, Waipukurau, Woodville, Patangata, Weber	Customhouse, Napier.
Wellington	Manawatu, Kairanga, Horowhenua, Pahiatua, Akitio, Eketahuna, Masterton, Castlepoint, Mauriceville, Wairarapa South, Featherston, Hutt, Makara, Oroua	Customhouse, Wellington.
Wanganui	Waitotara, Waimarino, Wanganui, Rangitikei, Kiwitea, Pohangina	Customhouse, Wanganui.
New Plymouth	Clifton, Taranaki, Egmont, Inglewood, Stratford, Eltham, Whangamomona, Waimate West, Ohura	Customhouse, New Plymouth.
Blenheim	Sounds, Marlborough, Awatere, Kaikoura	Customhouse, Blenheim.
Nelson	Collingwood, Takaka, Waimea	Customhouse, Nelson.
Westport	Buller, Murchison	Customhouse, Westport.
Greymouth	Inangahua, Grey, Westland	Customhouse, Greymouth.
Christchurch	Amuri, Cheviot, Waipara, Tawera, Ashley, Kowai, Rangiora, Oxford, Eyre, Selwyn, Malvern, Paparua, Springs, Ellesmere, Ashburton, Akaroa, Heathcote, Waimairi, Mount Herbert, Wairewa, Halswell, Chatham Islands	Customhouse, Christchurch.
Timaru	Geraldine, Levels, Waimate, Mackenzie	Customhouse, Timaru.
Oamaru	Waitaki	Customhouse, Oamaru.
Dunedin	Vincent, Maniototo, Waihemo, Waikouaiti, Taieri, Peninsula, Tuapeka, Bruce, Clutha	Customhouse, Dunedin.
Invercargill	Lake, Fjord, Wallace, Southland, Stewart Island	Customhouse, Invercargill.
Patea	Hawera, Patea	Customhouse, Patea.

Given under my hand at Wellington, this 27th day of March, 1933.

J. G. COATES, Minister of Customs.

By Authority: W. A. G. SKINNER, Government Printer, Wellington.