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Title.

AN ACT to make Provision for the Imposition and Collection of Sales Tax. [*9th March, 1933.*

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

Short Title.

1. This Act may be cited as the Sales Tax Act, 1932–33.

2. (1) In this Act, unless the context otherwise requires,— Interpretation.

"Collector" means any officer appointed as Collector of Sales Tax for any district, and includes the Comptroller of Customs; and also includes any proper officer acting for the time being in place of the Collector either generally or in respect of any of his powers or functions, and whether during any vacancy in the office of Collector or otherwise:

"Comptroller" means the Comptroller of Customs or any person for the time being acting as the Comptroller of Customs under the Customs Act, 1913:

"Declaration" means a declaration made in accordance with the provisions of this Act in that behalf:

"District" means a district appointed under this Act:

"Documents" includes books:

"Goods" means all kinds of movable personal property:

"Intent to defraud the revenue" means—

(*a*) An intent to evade, or to enable any other person to evade, payment of the sales tax or any part of the sales tax payable on any goods; or

(*b*) An intent to obtain, or to enable any other person to obtain, in respect of any goods, any drawback or refund of sales tax not authorized by law or in excess of that which is authorized by law; or

(*c*) An intent to evade, or to enable any other person to evade, payment of any money payable to the Crown under this Act:

"Licensed" means holding a license for the time being in force under this Act:

"Manufacture" includes production, and also includes partial manufacture:

"Manufacturer" means a person who engages in the manufacture or partial manufacture of goods; and "to manufacture" has a corresponding meaning:

"Manufacturing retailer" means a retailer who manufactures goods for sale:

"Minister" means the Minister of Customs:

"Officer" means an officer of Customs acting under the Customs Act, 1913, and includes any other person appointed to be an officer for the purposes of this Act; and also includes any person acting under a warrant of distress issued pursuant to section twenty-nine hereof:

"Retailer" means a person (not being a licensed wholesaler) who engages in the trade or business of selling goods:

"Sale" includes barter; and also includes the disposal of goods with a right of purchase or on terms providing that the seller retains an interest in the goods, and the delivery of goods under any condition as to future payment; and "to sell" has a corresponding meaning:

"Sales tax" means the sales tax imposed by this Act:

"Taxable goods" means goods of a class or kind not for the time being exempted from sales tax:

"Taxpayer" means a person liable to pay sales tax:

"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.

(2) This Act shall be deemed to be one of the Customs Acts within the meaning of section three of the Customs Act, 1913.

PART I.

ADMINISTRATION.

Act to be administered by Customs Department.

3. This Act shall be administered by the Customs Department as defined by the Customs Act, 1913; and the Minister, the Comptroller, and every Collector shall have and may exercise in respect of the collection of sales tax the like powers and authorities (so far as the

same are applicable and with all necessary modifications) as if sales tax were duty under the Customs Act, 1913.

Minister may appoint districts and places for payment of sales tax.

4. For the purpose of collecting sales tax the Minister may appoint convenient districts; and may from time to time, as he thinks fit, alter the boundaries of such districts; and may appoint a place or places in each district for the payment of sales tax.

PART II.

LICENSING OF WHOLESALERS AND OF MANUFACTURING RETAILERS.

Wholesalers' licenses and manufacturing retailers' licenses.

5. (1) For the purposes of this Act any person may be licensed by the Collector as a wholesaler or as a manufacturing retailer. Except with the consent of the Comptroller, granted upon and subject to such conditions as he thinks fit, no person shall be licensed as a wholesaler and as a manufacturing retailer at the same time.

(2) Every person who desires to be licensed under this Act shall make application in the prescribed form to the Collector for the district in which such person carries on or proposes to carry on business.

(3) Where a person carries on or proposes to carry on business as a wholesaler or as a manufacturing retailer in two or more districts, he may make application for a license to the Collector for any one of such districts.

(4) The Collector, if satisfied that the conditions of this Act have been complied with, shall, on payment of the prescribed fee (if any) not exceeding one pound, issue to the applicant a license in the prescribed form. Such license shall authorize the holder to act as a wholesaler or as a manufacturing retailer, as the case may be, at the place or places in New Zealand specified in the license. If after the issue of a license the licensee applies to the Collector for authority to act under the license at any place or places not specified in the license, the Collector shall, without payment of any additional fee, by endorsement on the license grant authority so to act.

(5) Subject to the provisions of section thirty-eight hereof relating to the suspension of licenses, every such license shall remain in force unless and until it is surrendered or revoked as hereinafter provided.

Selling or manufacturing goods while unlicensed, or at unauthorized places.

6. (1) Except as provided in section nine hereof, every wholesaler who, not being licensed as a wholesaler, sells any taxable goods to any other person, and every retailer who, not being licensed as a manufacturing retailer, manufactures any taxable goods for sale or sells any taxable goods manufactured by him, commits an offence, and shall be liable for each such offence to a fine of the amount of the sale value of the goods, or of one hundred pounds, whichever is the greater.

(2) Every licensed person who carries on business as a wholesaler or as a manufacturing retailer at any place not authorized under his license shall be liable to a fine of one hundred pounds for every day on which he so carries on business.

Surrender, amendment, and revocation of licenses.

7. (1) If any licensed wholesaler or licensed manufacturing retailer ceases to carry on business as a wholesaler or as a manufacturing retailer, as the case may be, he shall forthwith surrender his license to the Collector.

(2) If any licensed wholesaler or licensed manufacturing retailer carrying on business at two or more places ceases to carry on business at any one or more of such places, he shall forthwith notify the Collector and forward his license to the Collector for amendment.

(3) If any person holding a license as a wholesaler or as a manufacturing retailer ceases to carry on business as such, or dies, or, being a corporation, is dissolved, the Collector shall revoke the license.

Notice as to grant, &c., of licenses to be gazetted.

8. As soon as possible after a license is granted, surrendered, or revoked in accordance with the foregoing provisions of this Act, or is suspended under section thirty-eight hereof, a notification to that effect shall be published by the Comptroller in the *Gazette*.

Minister's discretion in special cases.

9. If, in the opinion of the Minister, it is in any case impracticable or unnecessary that a person who carries on business as a wholesaler or as a manufacturing retailer should be licensed as such, either because the quantities of goods sold or manufactured or the manufacturing processes involved are of relatively small value, or because the seller retains an interest in the goods, or because he has a beneficial or financial interest in the business of the purchaser, or because the purchaser has a beneficial or financial interest in the business of the seller, or because the seller is both a wholesaler and a retailer, or because of any unusual or peculiar

relations which exist between the seller and the purchaser, or because of any other special circumstances or conditions whatsoever, the Minister may in his discretion, and under such conditions as to payment of sales tax or otherwise as he thinks fit, direct whether such wholesaler or manufacturing retailer need be licensed, and if so whether as a wholesaler or as a manufacturing retailer. Such direction may be in respect of all classes of goods sold or manufactured by such wholesaler or manufacturing retailer or of any specified class or classes of goods sold or manufactured by him.

Presumption of licensing for period ending 31st March, 1933.

10. In respect of the period between the eighth day of February and the end of the month of March, nineteen hundred and thirty-three, every person required by this Act to be licensed shall be deemed to be duly licensed.

PART III.

IMPOSITION AND COLLECTION OF SALES TAX.

Sales tax.

11. (1) Subject to the provisions of this Act, sales tax at the rate of five per centum of the sale value of the goods in respect of which it is payable shall be levied, collected, and paid on all goods (except goods of the classes or kinds for the time being exempted from the operation of this Act)—

(*a*) Sold by a wholesaler, after the eighth day of February, nineteen hundred and thirty-three, otherwise than to a licensed wholesaler for resale by him:

(*b*) Manufactured by a manufacturing retailer, after the said date, for use by him or for sale otherwise than to a licensed wholesaler for resale by him:

(*c*) Imported into New Zealand after the said date, and entered therein for home consumption under the Customs Act, 1913, otherwise than by a licensed wholesaler for sale by him. On the sale by the importer to a licensed wholesaler, for resale by him, or for use by him in the manufacture of goods for sale, of any goods on which sales tax has been paid in accordance with this paragraph, the importer shall, on application

to the Collector, and on compliance with the prescribed conditions, be entitled to a refund of the amount of such sales tax.

(2) From the amount of sales tax payable on any goods under subsection one of this section there shall be deducted the amount of any sales tax theretofore paid in respect of those goods, if satisfactory evidence of such payment is produced to the Collector. The amount to be deducted under this subsection in respect of any sales tax so paid shall be deemed to include the amount of any discount lawfully deducted from such sales tax on the payment thereof, but not to include any additional sales tax added thereto as a penalty for late payment.

(3) In such cases and under such conditions as may be prescribed, the Collector may refund the sales tax paid on any materials used by any person in the manufacture of non-taxable goods.

(4) For the purposes of paragraph (*b*) of subsection one of this section, goods shall be deemed to have been manufactured after the date therein referred to if any part of the process of manufacture has been completed after that date.

(5) If any dispute arises in relation to this section or section thirteen hereof as to the materials used in the manufacture of any goods, it shall be determined by the Minister in such manner as he thinks just, and his decision shall be final.

Exemptions.

12. (1) Subject to the provisions of this section, the following goods shall be exempt from sales tax:—

(*a*) Goods of a class or kind specified in the First Schedule hereto:

(*b*) Goods of a class or kind exempted from sales tax by the Governor-General by Order in Council issued pursuant to the next succeeding subsection.

(2) The Governor-General may from time to time, by Order in Council, exempt from sales tax any specified classes or kinds of goods, and may in like manner revoke the exemption from sales tax of any goods of a class or kind exempted under paragraph (*a*) or paragraph (*b*) of the last preceding subsection.

(3) Every Order in Council under this section shall come into force on the date of its publication in the *Gazette*, or on such earlier or later date as may be specified therein in that behalf.

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

(*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:

(*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:

(*c*) In the case of goods imported into New Zealand and entered therein for home consumption, the sale value shall be the sum of the following amounts, namely:—

(i) The equivalent in New Zealand currency of the value of those goods for Customs duty, such value being ascertained in accordance with the Customs Act, 1913:

(ii) The amount of Customs duty (if any) payable on those goods:

(iii) Twenty-five per centum of the sum of the amounts referred to in subparagraphs (i) and (ii) hereof.

(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.

(3) If any dispute arises as to the sale value of any goods for the purposes of this Act, either because the seller retains any interest in the goods, or because the goods are sold or disposed of to agents, or because an exchange or partial exchange of goods takes place, or because the goods have been used or are second-hand, or because the seller has a beneficial or financial interest in the business of the purchaser, or because the purchaser has a beneficial or financial interest in the business of the seller, or because the goods are alleged to be donated, or on account of any other unusual or peculiar manner or condition in or under which any goods are sold, purchased, manufactured, or delivered, the Minister may determine such dispute in such manner as he thinks just, and his decision shall be final.

Monthly returns by wholesalers and manufacturing retailers, and payment of sales tax on goods sold or manufactured.

14. (1) Every wholesaler shall within twenty-eight days after the end of each month deliver to the Collector a return in the prescribed form setting forth the aggregate amount of the sale value of all taxable goods sold by him during that month, the amount of sales tax payable on those goods, and such other particulars (whether of a like nature or not to the particulars specified in this subsection) as may be prescribed or as may be required by the Collector. The return shall be verified by declaration in the prescribed form. On the delivery of the return to the Collector the sales tax shall become payable.

(2) Every manufacturing retailer shall within twenty-eight days after the end of each month deliver to

the Collector a return in the prescribed form setting forth the aggregate amount of the sale value of all taxable goods manufactured by him during that month, the amount of sales tax payable on those goods, and such other particulars (whether of a like nature or not to the particulars specified in this subsection) as may be prescribed or as may be required by the Collector. The return shall be verified by declaration in the prescribed form. On the delivery of the return to the Collector the sales tax shall become payable.

(3) The first returns under this section shall be made in respect of the period between the eighth day of February, nineteen hundred and thirty-three, and the end of the month of March of the same year, and shall be delivered to the Collector not later than the twenty-eighth day of April next following.

(4) Every wholesaler or manufacturing retailer who fails to deliver to the Collector any return required under this section within the time hereinbefore provided in that behalf, shall be liable to a fine of one hundred pounds or to a fine of the amount of the sale value of the taxable goods which should have been shown in the return as sold or manufactured by him, whichever sum is the greater.

Assessment of sales tax on goods sold or manufactured.

15. (1) The returns mentioned in the last preceding section may be accepted by the Collector as sufficient proof of the matters therein contained, and sales tax may be assessed by the Collector accordingly.

(2) If the Collector has reason to believe or suspect that the amount of sales tax shown in any return as aforesaid as payable on any goods is less than the amount payable under this Act, he may assess the sales tax at such greater amount as he thinks proper.

(3) If the Collector has reason to believe or suspect that sales tax is payable on any goods under paragraph (*a*) or paragraph (*b*) of subsection one of section eleven hereof by any person who has not made a return in respect thereof, he may assess the sales tax at such amount as he thinks proper.

Assessment and payment of sales tax on goods imported.

16. The sales tax payable on any goods under paragraph (*c*) of subsection one of section eleven hereof shall be assessed by the Collector, and shall be paid to him at the time of the entry of the goods for home consumption under the Customs Act, 1913.

Assessment presumed to be correct.

17. Every assessment made by the Collector under this Act shall be deemed and taken to be correct, and sales tax shall be payable accordingly unless, on appeal to the Minister under the provisions hereinafter contained, or in proceedings taken under this Act in a Court of competent jurisdiction, a different amount is proved to be the sales tax payable on the goods, or it is proved that no sales tax is payable, as the case may be.

Appeal from assessment to Minister.

18. (1) From any assessment made by the Collector under this Act the taxpayer may, if he thinks fit, appeal to the Minister.

(2) Such right of appeal shall be exercised by giving notice in writing to the Collector within fourteen days after a demand for sales tax is made by the Collector in accordance with his assessment, or within such further time as may be allowed by the Minister.

(3) On any such appeal the Minister shall, by himself or his lawful delegate, after giving a reasonable opportunity to the appellant to be heard, determine the amount of sales tax (if any) payable, and his decision shall, on all questions of fact, be final, except in the case of fraud.

(4) The Minister may delegate his power of hearing and determining any such appeal to any person or persons, whether officers or not, but otherwise all the provisions of the Customs Act, 1913, as to the delegation of powers by the Minister shall apply to any delegation under this section.

(5) On any such appeal the burden of proving that the assessment is incorrect shall be upon the appellant.

(6) If any such appeal is unsuccessful, the reasonable costs incurred by the Collector in the appeal as fixed by the Minister or his delegate, in accordance with such regulations (if any) as may be made under this Act in that behalf, shall be added to the sales tax, and shall be paid by the appellant accordingly.

(7) If any such appeal is successful or partially successful the reasonable costs incurred by the appellant in the appeal, as fixed as aforesaid, shall be paid to the appellant by the Collector.

Sales tax a Crown debt.

19. (1) The sales tax payable on any goods shall immediately on the sale, manufacture, or importation thereof constitute a debt owing to the Crown by the

wholesaler, manufacturing retailer, or importer, as the case may be.

(2) Subject to any special provisions made by this Act in that behalf, such debt shall become payable at the time provided for its payment in section fourteen or section sixteen hereof, as the case may be, or as soon as any offence against this Act has been committed in respect of the goods.

(3) Such debt shall be recoverable by action at the suit of the Crown in any Court of competent jurisdiction.

(4) The right to recover sales tax as a Crown debt shall not be affected by the fact that a bond or other security has been given for the payment of sales tax, or that no proper assessment of sales tax has been made in due course under this Act, or that a deficient assessment of sales tax has been made.

Goods subject to the control of the Customs not to be delivered until sales tax paid as demanded.

20. (1) In the case of imported goods or other goods subject to the control of the Customs, no person shall be entitled to obtain delivery of such goods from the control of the Customs until the sum demanded by the Collector or other proper officer of Customs by way of sales tax on those goods has been paid in full.

(2) No action or other proceeding shall be instituted against the Crown or the Minister or any officer of Customs in respect of the detention of any such goods during any period prior to the payment of the full sum so demanded.

Discount on prompt payment, and penalty for late payment.

21. (1) Notwithstanding anything in the foregoing provisions of this Act, the following provisions shall apply :—

(*a*) If any sales tax is paid on or before the date on which, in accordance with subsection two of section nineteen hereof, it is payable, the taxpayer shall be entitled to a discount at the rate of five per centum of the sales tax so payable.

(*b*) If any sales tax remains unpaid at the expiration of two months after the date on which it became payable as aforesaid, ten per centum of the amount of the sales tax unpaid shall be and be deemed to be added thereto by way of additional sales tax, and shall be payable accordingly :

Provided that the Minister may, in any particular case, for reasons which in his discretion he thinks sufficient, remit the whole or any part of the additional sales tax imposed by this paragraph.

(2) In the case of goods to which subsection two of section eleven hereof relates, the amount of any discount allowed or penalty imposed by this section shall be computed by reference to the sales tax payable after the deduction allowed in accordance with the said subsection has been made.

Taxpayer leaving New Zealand.

22. If the Collector has reason to believe that a taxpayer is about to leave New Zealand before any sales tax owing by him becomes payable in accordance with the foregoing provisions of this Act, the sales tax shall, if the Collector thinks fit, be payable on such earlier date as the Collector fixes and notifies to the taxpayer in that behalf.

Power to collect sales tax from person owing money to taxpayer.

23. (1) Where any sum is due and payable by a taxpayer for sales tax, fines, or costs or otherwise under this Act, the Comptroller may, by notice in writing (a copy of which shall be forwarded to the taxpayer at his last place of address known to the Comptroller), require—

(*a*) Any person by whom any money is due or accruing or may become due to the taxpayer; or

(*b*) Any person who holds or may subsequently hold money for or on account of the taxpayer; or

(*c*) Any person who holds or may subsequently hold money on account of some other person for payment to the taxpayer; or

(*d*) Any person having authority from some other person to pay money to the taxpayer,—

to pay to him forthwith, or within such time as the Comptroller allows, such money (not being salary or wages due or accruing due to the taxpayer) or so much thereof as is sufficient to pay the sum due and payable by the taxpayer as aforesaid.

(2) Every person who fails or refuses to comply with a notice under this section shall be liable to a fine of fifty pounds.

(3) All payments made pursuant to a notice under this section shall be deemed to be made on behalf of the taxpayer and with the authority of the taxpayer and of all other persons concerned.

PART IV.

AGENTS, LIQUIDATORS, AND DECEASED TAXPAYERS.

Agents.

Liability of principal for acts of agent.

24. (1) Every act done or declaration made by an agent in the course of his agency in relation to the sale, manufacture, or importation of goods, or otherwise in relation to this Act, shall be deemed to have been done or made by his principal also, and the principal shall be liable accordingly to all sales tax, fines, or penalties imposed by this Act.

(2) For the purposes of this section the knowledge and intent of the agent shall be imputed to the principal in addition to his own.

(3) For the purposes of this section the agent of an agent shall be deemed to be also the agent of the principal.

Liability of agents.

25. Where any person acts or assumes to act as the agent of any other person in relation to the sale, manufacture, or importation of goods, or otherwise in relation to this Act, he shall be liable to the same sales tax, fines, or penalties as if he were the principal for whom he so acts or assumes to act.

Liability of agent winding up business of absentee principal.

26. (1) Where an agent for a principal absent from New Zealand has been required by the principal to wind up the business of his principal he shall, before taking any steps to wind up the business, notify the Comptroller of his intention so to do, and shall set aside such sum out of the assets of the principal as appears to the Comptroller to be sufficient to provide for any sales tax that then is or will thereafter become payable in respect of the business of the principal.

(2) Every agent who fails to give notice to the Comptroller or fails to provide for payment of sales tax as required by this section shall be liable to a fine of one hundred pounds.

Liquidators.

Liquidator of company to give notice of winding-up, and set aside sales tax.

27. (1) Where after the passing of this Act an effective resolution is passed or an order is made for the winding-up of a company which is a wholesaler or a manufacturing retailer, the liquidator of the company shall give notice thereof to the Comptroller within

fourteen days thereafter, and shall before disposing of any of the assets of the company set aside such sum out of the assets as appears to the Comptroller to be sufficient to provide for any sales tax that then is or will thereafter become payable in respect of the company.

(2) A liquidator of any such company who fails to give notice to the Comptroller within the time specified in the last preceding subsection or fails to provide for payment of the sales tax as required by that subsection shall be personally liable for any sales tax that is or becomes payable as aforesaid.

(3) Where two or more persons are appointed liquidators or are required by law to carry out the winding-up of any such company the obligations and liabilities attaching to a liquidator under this section shall attach to all such persons jointly and severally, subject to a right of contribution between themselves as in cases of contract.

Deceased Taxpayers.

Payment of sales tax by executors or administrators.

28. (1) Where, at the time of a taxpayer's death, he has not paid the whole of the sales tax theretofore owing by him, the Collector shall have the same powers and remedies for the assessment and recovery of sales tax from the executors or administrators of the taxpayer as he would have had against the taxpayer if he were alive.

(2) The amount of sales tax owing by the taxpayer as aforesaid shall until payment be a charge on all the taxpayer's estate in the hands of the executors or administrators.

(3) The executors or administrators shall furnish such of the returns required by this Act as have not been made by the taxpayer, and such other returns and information as the Collector may require.

Recovery of sales tax where there are no executors or administrators.

29. (1) Where administration of the estate of any deceased taxpayer has not been granted within six months of his death, the Collector may assess the sales tax owing by the deceased at the time of his death at such sum as he thinks proper.

(2) The Collector shall cause notice of the assessment to be published at least twice in such newspaper or newspapers as he thinks fit.

(3) Any person claiming an interest in the estate of the deceased may, within forty-two days after the first

publication of notice of the assessment, post to or lodge with the Collector an objection in writing against the assessment stating fully and in detail the grounds on which he relies, and the provisions of this Act relating to appeals to the Minister and refunds of sales tax shall thereupon apply in relation to the objection as if the person so claiming an interest were the taxpayer.

(4) Subject to any amendment of the assessment by the Minister or by a Court, the assessment so made shall be conclusive evidence of the indebtedness of the deceased to the Crown.

(5) At any time after the making of an assessment under this section, the Comptroller may issue a warrant of distress in the form in the Second Schedule hereto under the seal of the Customs authorizing and requiring any constable or any other person named therein to levy the amount of sales tax owing by the deceased, and also the expenses of the execution, by distress and sale of the goods and chattels of the deceased.

(6) Upon the issue of any such warrant the person so authorized shall have power to levy such amount and expenses accordingly.

(7) Notwithstanding anything in the foregoing provisions of this section, if at any time administration of the estate of the deceased is granted to any person, that person may, within forty-two days after the date of such grant, lodge an objection against the assessment, stating fully and in detail the grounds on which he relies, and the provisions of this Act relating to appeals to the Minister and refunds of sales tax shall thereupon apply in relation to the objection as if that person were the taxpayer.

(8) In this section the term "administration" has the same meaning as in the Administration Act, 1908.

PART V.

REFUNDS AND DRAWBACKS OF SALES TAX.

Proceedings for recovery of sales tax paid in error.

30. (1) At any time within one year after the payment of any sum by way of sales tax the person by whom payment was so made may institute proceedings against His Majesty for a refund of such sales tax, or of any part thereof, on the ground that the sales tax

was not lawfully chargeable or was charged in excess, and whether the error alleged is one of fact or of law.

(2) Nothing in this section shall be so construed as to entitle any person to take proceedings for a refund of sales tax on any ground on which the determination of the Minister is made final by this Act.

Refund of sales tax paid in error.

31. If the Comptroller is satisfied that any sales tax has been paid in error, whether of fact or of law, he may refund the same on application made at any time within three years after the payment thereof.

Recovery of sales tax refunded in error.

32. All moneys refunded by the Comptroller or any Collector in error, whether of fact or of law, shall be recoverable by action at the suit of the Crown at any time within three years after the payment thereof, or without limit of time if the refund has been obtained by fraud.

Drawbacks of sales tax paid on goods exported.

33. Drawbacks of sales tax paid on goods exported from New Zealand may, subject to regulations under this Act, be allowed under the like conditions and restrictions as are applicable to drawbacks of duty under the Customs Act, 1913.

PART VI.

POWERS OF OFFICERS.

Power to impound documents.

34. The Collector may impound and retain any document presented in connection with any return or required to be produced under this Act; but the person otherwise entitled to the document shall, in lieu thereof, be entitled to a copy certified as correct by the Collector under the seal of the Customs, and the copy so certified shall be received in all Courts as evidence in lieu of the original.

Power to question persons and require production of documents.

35. (1) The Collector may question any person as to the particulars shown in any return delivered to him by a taxpayer in accordance with this Act, and may if he thinks fit require from the taxpayer proof by declaration or the production of documents (in addition to any declaration or documents otherwise required by this Act) of the correctness of the return.

(2) If any taxpayer refuses or fails without reasonable cause to make any such declaration or to produce such

documents as aforesaid he shall be liable to a fine of fifty pounds, or to a fine of the amount of the sale value of the goods in respect of which the return is made, whichever sum is the greater.

(3) The Comptroller or any Collector may by order under his hand require any person to produce for inspection by him or by any specified officer all or any receipts, records, or other documents relative to any goods with reference to which any question has arisen under this Act; and to allow the Comptroller or Collector or such specified officer to make copies of or extracts from any such receipts, records, or documents; and to appear before the Comptroller or Collector or such specified officer, and to answer all questions put to him concerning any such goods, or such receipts, records, or documents as aforesaid.

(4) Every person who fails or refuses to conform to any requisition under the last preceding subsection shall be liable to a fine of fifty pounds.

(5) An order under this section may be directed to any corporation or local authority, or to any member, officer, or servant of any such corporation or local authority.

Sales tax warrants.

36. (1) The Comptroller may grant a sales tax warrant in the form in the Third Schedule hereto under the seal of the Customs to any officer, and such warrant, unless sooner revoked by the Comptroller, shall remain in force so long as the person to whom it has been so granted remains an officer whether in the same capacity or not.

(2) Any officer having with him a sales tax warrant granted to him under this Act may at any time in the day or night and on any day of the week enter into, by force if need be, and search any building, house, premises, or place in which he has reasonable cause to believe or suspect that there are any goods on which any sales tax has become due and payable and is unpaid, or any goods in respect of which any offence has been committed against this Act, or any books or other documents relating to any such goods, or any books or other documents containing information that may lead to the recovery of any moneys under this Act, and may on any such entry break open and search any chests, trunks, packages, or places in which any such goods, books, or documents may be or may be supposed to be.

(3) Any officer so acting under a sales tax warrant may take with him and have the assistance of any officer of police and such other assistants as he thinks necessary.

(4) Any officer so acting under a sales tax warrant shall show his warrant on demand to the occupier of the building, house, premises, or place which he so enters or proposes to enter.

(5) No officer or other person lawfully so entering in pursuance of any such sales tax warrant shall be deemed to be a trespasser by relation by reason of any act done by him after entry.

(6) When any entry has been so made any officer may make copies of or extracts from any such books or documents as aforesaid, and in all Courts and in all proceedings such copies or extracts, if certified by an officer under the seal of the Customs, shall be received as evidence in lieu of the originals.

(7) Every person who obstructs an officer under this Act, or an officer of police, or any other authorized person, in the exercise of any right of search or other right under this section or under a sales tax warrant, shall be liable to a fine of two hundred pounds.

PART VII.

SECURITIES.

Securities for payment of sales tax and compliance with Act.

37. (1) A Collector shall have the right to require and take securities for payment of sales tax and generally for compliance with this Act and for the protection of the revenue payable under this Act, and, pending the giving of the required security, he may refuse to issue any license or to do any other act in the execution of his office in relation to any matter in respect of which the security is required.

(2) Any security under this Act may, as required by the Collector, be by bond (with or without sureties) or guarantee to His Majesty the King, or by a deposit of cash, or by all or any of those methods, to the satisfaction of the Collector.

(3) Any such security may be given either in relation to any particular transaction, or generally with respect

to any class of transactions, or to all transactions, and for such period and amount as the Collector thinks fit, and under such conditions as to forfeiture, penalty, or otherwise as the Minister may direct.

(4) Any security required or given under this Act may with the consent of the Comptroller be taken with respect to matters arising under the Customs Act, 1913, in addition to matters arising under this Act.

(5) Regulations under this Act may prescribe forms of bonds, guarantees, and other securities; and any security may be either in the prescribed form, or to the like effect, or in such other form as the Comptroller in any particular case approves.

New securities may be required.

38. If the Collector is at any time dissatisfied with the sufficiency of any security, he may require a new security in lieu thereof, or in addition thereto; and, in default of such new security being given, he may suspend any license or may refuse to issue any license or to do any other act in the execution of his office in relation to any matter in respect of which the new security is required. During the period of any such suspension the holder of the license shall be deemed to be unlicensed.

PART VIII.

OFFENCES AND PENALTIES.

Aiding and abetting offences.

39. Every person who aids, abets, counsels, or procures the commission of an offence against this Act shall be deemed to have committed that offence, and shall be liable accordingly.

Attempts.

40. Every attempt to commit an offence against this Act shall be an offence punishable in like manner as if the offence so attempted had been actually committed.

General penalty.

41. Every person who commits an offence against this Act for which no other penalty is provided shall be liable to a fine of ten pounds.

Defrauding the revenue.

42. Every person who commits any offence against this Act or does any other act, with intent, in either case, to defraud the revenue—

(*a*) By evading or enabling any other person to evade payment of the sales tax or any part of the sales tax on any goods; or

(*b*) By obtaining or enabling any other person to obtain any money by way of drawback or refund of sales tax on any goods; or

(*c*) In any other manner whatsoever in relation to any goods;

or who conspires with any other person (whether that other person is in New Zealand or not) so to defraud the revenue in relation to any goods, shall be liable to a fine of one hundred pounds or to a fine of three times the sale value of those goods, whichever sum is the greater.

Erroneous returns or statements.

43. Every person who for the purposes of this Act makes any return or statement which is erroneous or defective in any particular shall be liable to a fine of one hundred pounds.

Erroneous drawbacks or refunds.

44. Every person who obtains any drawback, refund, or remission of sales tax by means of any erroneous or defective declaration or written statement, or by producing to an officer any declaration or other document of any kind whatsoever which is not genuine or which is in any respect erroneous or defective, shall be liable to a fine of one hundred pounds or to a fine of three times the amount of that drawback, refund, or remission, whichever sum is the greater.

Erroneous declarations.

45. Every person who makes any declaration under this Act which is erroneous in any particular shall be liable to a fine of one hundred pounds.

Wilfully false declarations.

46. Every person who knowingly makes any false declaration under this Act shall be guilty of an indictable offence punishable by imprisonment for a term not exceeding two years.

Production of false documents.

47. Every person who produces or delivers to an officer in the execution of his office any document as genuine which is not genuine, or any document as true which is in any respect erroneous, shall be liable to a fine of one hundred pounds.

Failure to answer questions truly.

48. Every person is liable to a fine of fifty pounds who, when required under this Act to answer any question put to him, fails or refuses to answer such question, or does not truly answer the same.

Liability of officers of a company for offence by company.

49. Where a person convicted of an offence against this Act is a company, every director and every officer concerned in the management of the company shall be guilty of the like offence unless he proves that the act constituting the offence took place without his knowledge or consent.

50. When any act is both an indictable offence and also an offence punishable by a fine under this Act, the offender may be proceeded against either by indictment or summarily, but no person shall be punished in both these modes for the same offence. Provision where offence both indictable and punishable by fine.

51. When any offence is punishable under two or more different provisions of this Act the offender may be proceeded against under any of those provisions, but he shall not be punished twice for the same offence. Alternative penalties.

52. Whenever under this Act any act is an offence although done without intent to defraud the revenue, the offender may be convicted of that offence on an information charging him with doing the act with that intent, and shall not be acquitted on that information merely because the intent is not proved. Charge of intent to defraud the revenue.

53. Any person who is convicted summarily of an offence against this Act, and who has within two years before the conviction been summarily convicted of the like offence or of any other offence against this Act or any other of the Customs Acts, may, if the convicting Magistrate or Justices think fit, be sentenced to imprisonment for a period not exceeding three months in lieu of being sentenced to pay a fine. Imprisonment for second offence.

54. Subject to the last preceding section, on summary conviction of an offence against this Act a fine shall in every case be imposed, and the minimum fine in any such case shall be twenty-five pounds or one-fourth of the maximum fine that can be imposed, whichever is the less. Minimum fine.

55. (1) Notwithstanding anything to the contrary in the Justices of the Peace Act, 1927,— Procedure in conduct of proceedings under Act.

(*a*) Any information for an offence against this Act may include two or more offences committed either by the same or different defendants:

(*b*) Any information may charge offences against this Act in the alternative:

(*c*) Any information for an offence against this Act may be laid at any time within five years after the date of the offence.

(2) Every information for an offence against this Act shall be laid by a Collector.

56. (1) Any officer under this Act or any officer of police who has reasonable cause to believe or suspect that any person has committed any offence against this Arrest of offenders.

Act with intent to defraud the revenue, and is about to leave New Zealand, may arrest that person without warrant.

(2) The person so arrested shall be forthwith brought before a Magistrate or Justice of the Peace, but shall not be summarily tried for the offence except on an information laid by a Collector under the Justices of the Peace Act, 1927, in accordance with this Act.

(3) Pending the laying of such an information the Magistrate or Justice of the Peace before whom the accused is so brought may either discharge the accused from custody or adjourn the proceedings for any period not exceeding forty-eight hours, and may, if the proceedings are so adjourned, either remand the accused in custody or release him on recognizance to appear at the time and place to which the proceedings have been so adjourned in the same manner, so far as may be, as if an information had been laid against the accused by the officer by whom he has been so arrested.

(4) If at any time to which the proceedings have been so adjourned no information for any offence against this Act has already been laid in accordance with this Act, the accused shall be discharged.

(5) The arrest or discharge of any person under this section shall not take away or in any manner affect the right of proceeding against him summarily for the offence for which he was so arrested, or of proceeding against him by way of indictment if that offence is indictable.

PART IX.

EVIDENCE.

Criminating questions and documents.

57. (1) In any action or other proceeding, whether civil or criminal, and whether judicial or not, under this Act, for the recovery of sales tax, or a penalty or fine, or otherwise in pursuance of this Act (other than a criminal prosecution for an indictable offence), no person, whether a party to the proceedings or not, shall be excused from answering any question put to him by interrogatory or otherwise or from producing or making discovery of any document on the ground that the answer to the question or the production or discovery

of the document would tend to criminate him in respect of any offence against this Act.

(2) In every such judicial proceeding as aforesaid the defendant shall be compellable to give evidence.

Source of information need not be disclosed.

58. No officer under this Act or officer of police, and no witness for the Crown, in any proceedings under this Act, shall be compellable to disclose the fact that he received any information, or the nature or source thereof, or to produce or disclose the existence or nature of any reports made by or received by him in an official or confidential capacity.

Burden of proof.

59. (1) In any proceedings under this Act instituted by or on behalf of or against His Majesty (other than a prosecution for an indictable offence) every allegation made on behalf of His Majesty in any statement of claim, statement of defence, plea, or information, shall be presumed to be true unless the contrary is proved.

(2) The aforesaid presumption shall not be excluded by the fact that evidence is produced on behalf of His Majesty in support of any such allegation.

(3) For the purposes of this section a summary prosecution for an offence against this Act shall be deemed to be a proceeding instituted on behalf of His Majesty.

(4) If any civil proceeding under this Act is instituted against His Majesty in a Magistrate's Court in pursuance of the Crown Suits Act, 1908, a statement of defence may be filed on behalf of His Majesty, and this section shall apply to the allegations contained in that statement accordingly.

(5) For the purposes of this and the next succeeding section every proceeding instituted by or against His Majesty in which any question arises as to the rights, powers, obligations, or liabilities of His Majesty or any other person under this Act shall be deemed to be a proceeding under this Act.

(6) The provisions of this section shall extend and apply to proceedings in which the existence of an intent to defraud the revenue is in issue.

Offences presumed to have been committed with intent to defraud the revenue.

60. When any offence has been committed against this Act it shall for all the purposes of this Act and in all proceedings thereunder be presumed to have been committed with intent to defraud the revenue, unless the contrary is proved; and this presumption shall not be excluded by the fact that evidence has been produced

on behalf of His Majesty or the prosecutor of the existence of such an intent.

Declarations under this Act.

61. (1) Every declaration required or authorized by this Act shall be made and subscribed in the form or forms prescribed by regulations under this Act; and where by any such form it is indicated that such declaration shall be made and subscribed before any person, then such declaration may be made and subscribed before the Comptroller or any Collector or other officer, or before a Solicitor, Notary Public, Justice of the Peace, Postmaster, or person for the time being lawfully acting in the place of a Postmaster, or before any such other person as may be prescribed.

(2) Every such declaration shall be exempt from stamp duty.

(3) No person shall knowingly receive any such declaration made by any person under the age of eighteen years.

PART X.

MISCELLANEOUS.

Effect of imposition or alteration of sales tax on agreements of sale, and on building contracts.

62. (1) Every agreement for the sale of goods made before the ninth day of February, nineteen hundred and thirty-three (whether made in New Zealand or elsewhere), shall, if sales tax has been imposed on such goods by this Act and unless provision to the contrary is made by the agreement, be deemed to have been modified as from the said date in accordance with the following provisions, namely:—

If the seller is liable to pay sales tax on such goods (whether as a taxpayer or, in the case of goods purchased by the seller, as part of the price paid therefor by the seller), the seller may add to the agreed price the amount of such sales tax.

(2) If after the passing of this Act any alteration of the law is made (whether by the amendment of this Act or by virtue of an Order in Council under section twelve hereof) whereby any goods are made liable to or exempted from sales tax or the rate of sales tax on any goods is increased or reduced, every agreement for the sale of such goods made in New Zealand or elsewhere (whether made before or after the passing of this Act)

shall, unless provision to the contrary is made by the agreement, be deemed to be modified in accordance with the following provisions, namely:—

(*a*) If the alteration renders the seller liable to pay sales tax or additional sales tax on such goods (whether as a taxpayer or, in the case of goods purchased by the seller, as part of the price paid therefor by the seller), the seller may add to the agreed price the amount of such sales tax or additional sales tax, as the case may be.

(*b*) If the alteration reduces the amount of sales tax payable by the seller on such goods as aforesaid, the purchaser may deduct from the agreed price the difference between the amount of sales tax that the seller would have paid had the alteration not been made and the amount of sales tax actually payable by him.

(*c*) If the alteration frees the seller from liability to pay sales tax on such goods as aforesaid, the purchaser may deduct from the agreed price the sales tax that the seller would have paid had the alteration not been made.

(3) For the purposes of this section the amount of sales tax or additional sales tax that is or would have been payable by a seller shall be deemed to be the net amount thereof, after deducting any discount (whether actually allowed or not) that could lawfully be or have been allowed on prompt payment thereof.

(4) Where any such alteration of the law takes place so as to operate retrospectively from any date this section shall also apply retrospectively in like manner as from the same date.

(5) Any money paid by a purchaser to a seller in excess of the amount payable under this section may be recovered from the seller as money paid by mistake, whether the error was one of fact or of law.

(6) This section shall extend and apply to every contract whereby any person undertakes the erection or construction of any building, bridge, or other structure, or the performance of any other work involving the use of materials, to the same extent and in the same manner as if such contract were an agreement for the sale by such person (hereinafter in this section referred to as the contractor) to the person for whom such work is to be

performed of the materials (other than materials remaining the property of the contractor) to be used in the performance of such work.

(7) Where the agreed price payable under any contract to which the last preceding subsection relates is increased or reduced by virtue of this section, the contractor shall deliver to the person liable to pay such price a statement in writing showing the amount of such increase or reduction, and showing fully and in detail the items affected by the alteration of the law.

Sales tax on wholesale sales to be shown in invoice, and to be added to price.

63. (1) Except in such special cases as may be prescribed, every wholesaler who sells any taxable goods to a retailer shall in every invoice delivered or sent by him to the purchaser in respect of the transaction state, in addition to the price for which the goods are sold, the amount of sales tax payable thereon.

(2) The amount of the sales tax so payable shall, if stated in any such invoice as aforesaid, be recoverable by the seller from the purchaser in addition to the price and any other amount due by the purchaser in respect of the goods.

Offences with respect to invoices.

64. Every person commits an offence against this Act who delivers or sends to any other person any invoice or statement in respect of the sale of any goods which shows any amount as paid or payable by way of sales tax (whether charged to the purchaser or not) where no sales tax has been paid or is payable in respect of such goods, or in excess of the amount of sales tax (including any discount) that has been so paid or is so payable.

Liabilities not affected by ceasing to act as wholesaler or manufacturing retailer.

65. The obligations and liabilities under this Act of any person in respect of anything done or omitted to be done by him while he is a wholesaler or a manufacturing retailer, as the case may be, shall not be affected by the fact that he ceases to act as such, or by the fact that, being licensed as a wholesaler or as a manufacturing retailer, he surrenders his license or otherwise ceases to be licensed.

Ratification of a certain resolution imposing sales tax.

66. (1) The resolution of the House of Representatives passed on the eighth day of February, nineteen hundred and thirty-three, relating to sales tax, shall be deemed to have taken effect, and to have had the force of law, according to its tenor, and to have so continued until the passing of this Act.

(2) The resolution mentioned in the last preceding subsection shall be deemed to be revoked on the passing of this Act.

Saving of exemptions under aforesaid resolution.

67. (1) No sales tax shall be payable on any goods sold, manufactured, or imported, as the case may be, during the currency of the resolution referred to in the last preceding section unless by the terms of the said resolution and also of this Act sales tax would be payable in respect of such goods.

(2) Where any sales tax has been paid under the authority of such resolution in excess of the sales tax (if any) payable under this Act, the Collector may allow a refund of such excess.

Actions pending alterations of sales tax.

68. (1) When any resolution in favour of an alteration of the law relating to sales tax has in any session been passed by the House of Representatives or any Committee thereof no person shall be competent to commence, at any time before the end of the session, any proceedings of any description whatever against the Crown or the Minister, or any officer under this Act or any officer of police, or any other person, on any cause of action or on any ground which would not have been sufficient if the said resolution had possessed the force of law according to the tenor thereof as an amendment of this Act.

(2) For the purpose of any period of limitation established by this or any other Act, any cause of action which is subject to the last preceding subsection shall be deemed to have first arisen on the last day of the said session of Parliament and no sooner.

(3) For the purpose of determining whether any act done by the Minister or any officer under this Act or any officer of police was done in the execution of his office under this Act, his office shall be deemed to include the duty of acting at all times during the said session of Parliament in accordance with any such resolution as aforesaid as if it had the force of law according to its tenor.

Remission of fines by Governor-General.

69. When any fine has been incurred by any person under this Act the Governor-General may, whether before or after conviction of that person, remit the fine whether wholly or in part.

Minimum sales tax collectable.

70. Regulations under this Act may determine the minimum amount of sales tax that need be collected on any goods; and any sales tax which if assessed under

this Act would be less than the minimum so prescribed may, if the Collector thinks fit, be remitted.

General power to make regulations.

71. (1) The Governor-General may by Order in Council make regulations under this Act prescribing all matters which by this Act are required or permitted to be prescribed, or with respect to which regulations are necessary or convenient for giving effect to this Act.

(2) Whenever the term "prescribed" is used in this Act in respect of any matter, the Governor-General may by Order in Council make regulations in respect of that matter.

(3) Regulations made under this Act may prescribe for any breach thereof a fine not exceeding fifty pounds, and all the provisions of this Act relating to fines shall apply to fines imposed by any such regulations.

Orders in Council to be laid before Parliament.

72. (1) Every Order in Council made under this Act shall be laid before both Houses of Parliament within fourteen days after the making thereof if Parliament is then in session, and if not, then within fourteen days after the commencement of the next ensuing session.

(2) If the House of Representatives resolves that any such Order in Council should be revoked or varied, it shall thereupon be revoked or varied in accordance with the terms of the resolution.

(3) If any Order in Council under this Act is revoked or varied pursuant to a resolution of the House of Representatives, any sales tax collected under or by virtue of such Order in excess of the sales tax (if any) otherwise payable shall, so far as such resolution so provides, be refunded.

SCHEDULES.

Schedules.

FIRST SCHEDULE.

EXEMPTIONS FROM SALES TAX.

Animal fats or oils, crude or refined.

Bags, bottles, boxes, cases, casks, crates, cylinders, drums, jars, sacks, tins, woolpacks, and other containers, empty or containing non-taxable goods and being ordinary trade containers for packing goods.

Bags, bottles, boxes, cases, casks, crates, cylinders, drums, jars, sacks, tins, woolpacks, and other containers which contain taxable goods and which in the ordinary course of business are charged for extra and for the value of which credit is allowed when they are returned to the seller.

Bees.

Bells for use in churches only.

Binder-twine.

Box strapping metal, suitable for binding cases crates and similar articles, also seals for use therewith.

Bran, pollard, and sharps.

Bread, cakes, scones, pastry, and sandwiches.

Butter and cheese.

Candles.

Carbide of calcium.

Chemicals, drugs, and similar preparations, approved by the Minister, for use in hospitals under the control of Hospital Boards or in private hospitals as defined in section 125 of the Hospitals and Charitable Institutions Act, 1926, or in Public Institutions under the Mental Defectives Act, 1911, and such other Institutions as may be approved by the Minister when such preparations are purchased exclusively for use in such Hospitals or Institutions and are not for resale.

Coal (including briquettes, carbonettes and similar articles made from coal), charcoal, coke, and firewood.

Coffins.

Coin, metal.

Cornflour.

Dairying machinery, and appliances, viz. :—

Vacuum-pans, vats or tanks, other than those lined with glass, porcelain or enamel (when sold to a dairy factory or manufacturer of milk products) ; also the following articles made of rubber identifiable as parts of dairying machinery, viz. :—inflation tubing, milking machine rings, washers, releaser connections, and similar rubber fittings.

Eggs, fresh or preserved, and egg pulp.

Electric power and light.

Explosives, viz. :—Blasting and mining powder, nitro-glycerine, giant powder, nitro and other explosives.

Farm-produce in its natural state when sold by a farmer, if of his own production.

Fish, fresh, raw, or smoked (including crayfish and other crustaceans).
Foods, peculiar to use as stock and poultry foods.
Gas, viz. :—acetylene and coal, for heating or illuminating.
Gold and silver bullion.
Hair, viz. :—cow, horse, and pig, in its natural state.
Hay and straw.
Hemp and tow.
Hides, skins, and pelts, raw.
Hoops, metal, in short lengths, specially suitable for wool baling or similar purposes.
Horns, hoofs, and bones.
Lime, including quick lime, slaked lime, and lime stone.
Live animals, including poultry.
Malt.
Meals served in restaurants, cafes, hotels, boardinghouses, and similar establishments.
Meats (including bacon, hams, and poultry) fresh, raw, or cooked, but not tinned potted or similarly packed.
Medicines or drugs prepared or compounded by a person for the time being registered under the Medical Practitioners Act, 1914, or by a person for the time being registered as a pharmaceutical chemist under the Pharmacy Act, 1908, or by a person for the time being registered as a veterinary surgeon under the Veterinary Surgeons Act, 1926, or entitled to use in connection with his business the designation of veterinary practitioner in accordance with the Veterinary Surgeons Act, 1926, and sold by him exclusively by retail.
Milk and cream cans.
Milk and cream, fresh, pasteurised, powdered, condensed or preserved, also buttermilk powder.
Nails, cement coated.
Nets and netting of cordage or twine.
Newsprint-paper.
Oatmeal and rolled oats.
Ores of metals of all kinds.
Paper patterns.
Pearl barley and barley-meal.
Pease-meal.
Peas, split.
Plants, live.
Postal franking machines.
Rabbit poisons, viz. :—Carbon bisulphide, phosphorized pollard, strychnine, and similar.
Rice flour.
Sago and tapioca.
Sand, gravel, rubble and fowl grit.
Sausage casings.
Ships, dredges, and similar vessels.
Sodium chlorate.
Spray pumps, foot or hand power.
Sugar (Sucrose), molasses, golden syrup and treacle.
Sugar of milk.
Tar.

Timber, viz. :—Split fence rails and split fence posts, also wooden spreaders or droppers not exceeding six feet in length.
Tombstones.
Tractors and traction-engines and parts peculiar to the same.
Vegetables, fruits, nuts, grains, and seeds, which are in their natural state or which have been subjected to such processes of cleaning, separating, sorting, &c., as do not in the opinion of the Minister remove such goods from their natural state for the purposes of this Act.
Vehicles, viz. :—Farm-wagons and farm-sleds.
Water.
Wood wool.
Wool, greasy, sliped, scoured, or carbonised.
Yeast.
Goods exported from New Zealand.

Goods, whether produced or manufactured in New Zealand or imported, which, if imported, would be included under the following items of the Customs Tariff :—

3. Chaff.
5. Grain and pulse, ground or *manufactured*, viz. :—
   (9) Wheat-flour, including wheat-meal and similar preparations of wheat.
6. Hops.
42. Honey.
43. Infants' and invalids' foods, as may be approved by the Minister.
59. Passover bread; altar bread.
62. Rice, dressed or undressed; rice-meal refuse and rice-*meal*.
64. Salt.
74. Cigarettes n.e.i.
75. Cigarettes, exceeding in weight $2\frac{1}{2}$ lb. per 1,000.
89. Alcohol, and denatured spirit, for use in museums, universities, hospitals, and similar institutions, or for other scientific or educational purposes, in such quantities and for such purposes and under such conditions as may be approved by the Minister.
97. Bacteriological products, sera, and vaccines, as may be approved by the Minister.
100. Chloroform; ether purificatus; sulphuric ether; iodoform.
104. *Disinfectants* n.e.i., including coal-tar acids in combination with alkalis to form solutions which will give saponaceous disinfectants upon the addition of water; sheep-dip; weed- and scrub-killing preparations.
116. Gases, liquefied or compressed, viz. :—
   (1) Anhydrous ammonia.
119. Insecticides, and fungicides, for agricultural uses; tree-washes; powdered pyrethrum flowers or Dalmatian powder and powdered hellebore, in packages of not less than 5 lb. net weight.
120. Insulin; preparations made from animal glands or tissues as may be approved by the Minister.
129. Rennet n.e.i.
132. Sheep-, and cattle-*licks*.

134. Surgeons', physicians', dentists', and opticians' appliances, instruments and materials, viz. :—

(1) Appliances (including splints) for wear, *peculiarly adapted* to correct a deformity of the human body, to afford support to an abnormal condition of the human body, or to reduce or alleviate such condition, or to substitute any part of such body; stump-socks; crutches; ear-trumpets; ear-tubes, and *audiphones*, for the partially deaf.

141. Battery-blanket not exceeding 3 ft. wide, material for filtercloths, and plush or other cloth, on declaration that it will be used only for *mining* or *gold-saving* purposes.

144. Brattice-cloth of jute or hessian.

181. Cotton piece-goods, viz. :—tubular woven cotton cloth *specially* suited for use as meat wraps; cheese bandages or caps.

206. Saddlery, harness, whips, and whip-thongs.

217. Eyes, artificial.

226. Lamps, *miners' safety*, and glasses therefor; lamps *peculiarly adapted* for use on harbour beacons and lighthouses, also *appliances peculiar to* such lamps; side lights, and head lights, especially suited for the use of ships.

240. Films for cinematographs and similar instruments.

245. Medals—viz., war medals, humane societies', and similar, also such miniatures of the same as may be approved by the Minister; old coins.

247. Musical instruments, and parts, viz. :—

(1) *Band* instruments entered by or for any band or musical society duly registered and incorporated under the Incorporated Societies Act, 1908, on declaration by a responsible officer of such band or society that the said instruments will remain the property of the band or society and will not be sold or otherwise disposed of without payment of the duty otherwise imposed under the Tariff.

(2) Musical instruments, imported for exclusive use by bands which are approved by the Defence Department, and under such conditions as the Minister may prescribe.

(3) Organs—viz., *great* organs and *similar* organs.

252. Paintings, statuary, other works of art, curios, and other articles approved by the Minister, for display in public museums, the buildings of *public institutions* or art associations registered as corporate bodies, public parks or other public places, on such conditions as may be prescribed by the Minister.

263. *Trophies*, *prizes*, flags, medals, medallions, badges, and other decorations, which have been awarded or presented or which are to be awarded or presented to persons in New Zealand and which have been donated by persons *resident* abroad; *trophies* and *prizes* won abroad; medals, badges, flags, and similar articles, approved by the Minister, imported by New Zealand branches of the Navy League, St. John Ambulance Association, or *similar* patriotic ambulance or other societies.

Ex. 268. Paper n.e.i., cut or shaped, for wrappers, boxes, or other receptacles.

Ex. 271. Cellophane, plain, in sheets, unprinted, n.e.i.

281. Maps, charts, plans, and similar articles.

295. Paper, unprinted — viz. :—true vegetable parchment; glazed transparent greaseproof paper greaseproof imitation parchment paper and similar paper of such qualities as may be approved by the Minister.
296. Paper (other than *wrapping* paper) waxed, unprinted; also such paper printed and then *waxed.*
Ex. 297. Paper or cellophane wrappers, *printed*, *lithographed*, or ruled, n.e.i.
298. *Wrapping-paper*, printed or unprinted.
299. Paper of qualities and sizes approved by the Minister, on declaration that it will be used by orchardists only in wrapping fruit.
Ex. 301. Printed books papers and music, n.e.i.
302. Religious tracts handbills and folders.
306. Sunday-school and day-school lesson sheets and cards; Sunday school tickets, and *reward* cards, being scriptural or religious motto cards, and having no reference on them to Christmas, New Year, Easter, or birthdays.
308. Beekeepers' tools, implements, and apparatus — viz., metal fittings for beehives, bee-smokers, wax-extractors, queen-cages, comb-foundation, foundation machines, honey-knives, honey-extractors, queen-rearing outfits, wax-presses, *tools peculiar to beekeepers' use*, gloves of textile soaked in oil, and rubber gloves, specially suited for bee-keepers' use, and such other articles, appliances, and implements, *peculiar to use in beekeeping*, as may be approved by the Minister.
329. Incubators for poultry-raising.
333. Agricultural implements and machinery, viz :—

(1) Cultivators; harrows; ploughs; drills; seed and fertilizer sowers or distributors combined or separate; lime-sowers; seed or grain cleaners, and cellular seed or grain separators.

(2) N.e.i., including ploughs, cultivators, and seed-drills, hand-worked, combined or separate; ploughs, single-furrow mould-board, not exceeding 266 lb. net weight; also the following parts of ploughs or harrows, viz.: Mould-board plates unbent, steel share-plates cut to pattern, skeith-plates, plough beam forgings, and discs for harrows or ploughs.

334. Dairying machinery, and appliances, viz. :—

(1) *Churns*, power-driven, including butter-workers; butter-packers, butter-pounders, and cheese-presses.

(2) *Dairying machinery n.e.i.*, including *coolers* but not including coil pipes or *similar* articles; machinery *specially suited* for use in the manufacture of dried milk, casein, sugar of milk, or other milk-product; also the following articles on declaration that they will be used only in dairy factories, or in the manufacture of dried milk or other milk products, viz.: Vacuum-pans vats or tanks, lined with glass porcelain or enamel, milk pasteurizers (not being coil pipes or *similar* articles).

336. Engines (including necessary controlling-gear therefor) specially suited for flying-machines, on declaration that they will be used solely in the manufacture or completion of the same.

Ex. 338. (1) Electric motors.

343. *Machinery peculiar to mining or gold-saving*, n.e.i. (not including dredging machinery or screens for same); grizzly bars; ore-crushing rolls; ore-feeders; stamper batteries, and steel shoes and dies for same; concentrators; battery-screening, woven punched or drilled, also similar screening on declaration that it will be used only for gum-washing; also the following machinery and engines on declaration that they will be used only for mining (including quarrying) purposes—viz., air-compressors (not including the motive power for driving the same), fuel-economizers, *capstan engines*, *winding-engines* (including drums therefor), pumps.

344. Power-driven spray pumps including *outfits* therefor, as may be approved by the Minister, specially suited for agricultural uses.

345. Pumps *peculiar* to use in *dairying* or in the manufacture of dried milk or other milk-product (except vacuum pumps suited for use with milking-machines and any other pump which the Minister is satisfied could have been made economically in New Zealand).

346. Pumps for raising or distributing liquids, n.e.i.; vacuum-pumps, including those suited for use with milking-machines.

347. *Sheep-shearing and horse-clipping machines.*

350. Windmills.

351. Machinery, machines, machine tools, and *appliances*, viz.:—

(3) Boring and well-drilling machinery; rock drills, and diamond drills; coal cutters.

Ex (4) Blowers, and fans, viz.:—Exhaust, blast, and ventilating.

Ex (8) Grinding-mills, grinding-pans, ball mills, tube mills, bone-crushers.

(9) Sewing-machines.

(10) Knitting and kilting machines.

(11) Peculiar to metal-working, woodworking, and stone-working, or glass-working.

352. Machinery, machines, machine tools, engines and *appliances*, as may be approved by the Minister, peculiar to use in manufacturing, industrial and similar processes.

353. Machinery, machines, engines, and *other appliances*, n.e.i., viz.:—

(2) Hydro-extractors; *oil-engines*.

(3) Air-compressors, gas-compressors.

(5) Other kinds.

357. Metal, viz.:—

(10) Wire, metal, plain, n.e.i.; barbed fencing-wire; wire cut to lengths, looped, twisted, or plain, suited for baling and similar purposes.

368. Saddlers' ironmongery (except bits and stirrup-irons), hames, and mounts for harness; gag-bits, and drenching-bits.

372. Thermostats for making incubators for poultry-raising.

380. Flying-machines.

394. Oils in vessels capable of containing 1 gallon or more, viz.:—

(7) *Motor-spirits.*

395. *Oils* in vessels having a capacity of less than 1 gallon, viz.:—

(2) *Motor-spirits.*

Timber, viz. :—

399. Logs, round, *unworked*.

415. Articles n.e.i., suited for the use of the blind, deaf, or dumb, as may be approved by the Minister.

416. Apparatus, appliances, articles, and materials, for educational purposes, as may be approved by the Minister, and under conditions prescribed by him.

423. Cordage, and twine, suited for use as fishing-lines, and twine suited for use in the manufacture of netting and nets, of qualities approved by the Minister.

434. Manures.

435. Natural-history specimens, and such ethnological or similar specimens as may be approved by the Minister.

437. Official supplies, uniforms, flags, and such other articles as may be approved by the Minister, for the official use of Consular officers, Trade Commissioners, or other accredited representatives of any British or foreign Government.

439. Regalia, emblems, certificates, almanacs, and banners, being the property of any society or branch registered under the Friendly Societies Act, 1909.

441. Rocket life-saving apparatus; and such other life-saving apparatus, n.e.i., as may be approved by the Minister; diving-dresses, and dresses and other apparatus suited solely for use in poisonous gases or smoke, with appliances peculiar to use therewith.

445. Ships' rockets, blue lights, and danger signals.

446. *Stained*-glass windows.

SECOND SCHEDULE.

NEW ZEALAND.

The Sales Tax Act, 1932–33.

WARRANT OF DISTRESS FOR SALES TAX DUE BY DECEASED TAXPAYER.

To .

WHEREAS , of , , died on the day of , 19 , and administration of his estate has not been granted: And whereas there is due and payable by the said deceased for sales tax the sum of pounds shillings and pence:

This is therefore to command you forthwith to levy the said sum of £ , and the expenses of this execution, by distress and sale of the goods and chattels of the said deceased: And you are hereby commanded to pay what you shall so levy forthwith to the Collector of Customs at , and to make return of what you shall do by virtue of this warrant immediately upon the execution thereof.

Given under my hand and the seal of the Customs, this day of , 19 .

Comptroller of Customs.

[Customs seal.]

THIRD SCHEDULE.

SALES TAX WARRANT.

To .

IN pursuance of the Sales Tax Act, 1932–33, you are hereby authorized to enter by day or night, and whether peaceably or by force if need be, any building, house, premises, or place in which you have reasonable cause to believe or suspect that there are any goods on which any sales tax has become due and payable and is unpaid, or any goods in respect of which an offence has been committed against the Sales Tax Act, 1932–33, or any books or other documents relating to any such goods, or any books or other documents containing information that may lead to the recovery of any moneys under the said Sales Tax Act, and to search any building, house, premises, or place so entered, and there to break open and search any chests, trunks, packages, or places in which any such goods, books, or documents, may be or be supposed to be; and on any such entry to seize and carry away any goods which are subject or which there is reasonable cause to believe or suspect to be subject to a charge for sales tax; and in so acting you are hereby authorized to take with you and have the assistance of any officer of police and such other assistants as you deem necessary. For all which this shall be your sufficient warrant.

Given under my hand and the seal of the Customs, this day of , 19 .

Comptroller of Customs.

[Customs seal.]