



CUSTOMS DEPARTMENT
NAPIER

P.O. BOX 440

TELEPHONE 55799

Telegraphic Address:
Customhouse

When replying please quote NR. ST. 31295

For Inquiries Please

Phone:

Extn:

15 November 1979

Mr B J Martin
Kamaka Pottery
Valentine Road
Ngatarawa
RD 5
HASTINGS

Dear Sir

I refer to your letter dated 12 November in which you request a refund of sales tax paid in respect of pottery which became taxable 17 May of this year.

The Comptroller has advised that consideration for refunds will only be given to those craft people, who, as a result of the imposition of sales tax, absorbed that tax and did not increase their prices.

Before this matter can be considered, it will be necessary for you to produce evidence to substantiate this claim.

Your request will be held in abeyance pending receipt of the above information.

Yours faithfully

R J MCKAY
for Collector of Customs

Nov. 12th. 1979

The Collector of Customs,
P.O. Box 440,
Napier.

Ref/Licence No. 31288

Dear Sir,

Please find enclosed our final return and payment for Sales Tax collected up to November 1st. 1979 on the hand-made pottery sold from our workshop.

Since May 17th. 1979 we have collected and paid to you a total of \$990.07. In view of the Minister of Customs' statements regarding the collection of Sales Tax on hand-made goods we would here-by like to make a claim for a full refund of this amount so that full refunds can be made to our outlets and customers.

I remain,

Yours faithfully,

Bruce J. Martin.