



SUPPLEMENT
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**SALES TAX
DECISIONS**

Decisions Under the Sales Tax Act 1932-33

THE following decisions in interpretation of the Sales Tax Act 1932-33 are published for public information:

NOTES.—1. The exemptions referred to hereunder in Decision No. 10 are those appearing in the Second Schedule to the Sales Tax Exemption Order 1955 (S.R. 1955/82).

2. All previous decisions are hereby cancelled.

Decision No.	Decision
1	<p>The following persons need not be licensed under the Act:</p> <p>(1) 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:</p> <p>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>(2) A person manufacturing taxable goods, not being a "contractor" referred to in section 3 of the Sales Tax Amendment Act 1933, who satisfies the Collector—</p> <p>(i) That the total sale value of the taxable goods manufactured by him during the preceding twelve months did not exceed £500, and that the estimated sale value of the taxable goods likely to be manufactured by him during the next ensuing twelve months is not expected to exceed that sum; or</p> <p>(ii) That the proportion of the selling price of the taxable goods manufactured by him during the preceding twelve months represented by his labour, overhead, and profit did not exceed £250, and that the proportion of the selling price of the taxable goods manufactured by him during the next ensuing twelve months is not expected to exceed that sum:</p> <p>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>For the purposes of the above decisions the sale value of goods manufactured shall in all cases be deemed to be the fair market value of the goods as if they were sold to a retailer in the ordinary course of business, and not the sale value as ascertained or determined in accordance with the proviso to paragraph (b) of subsection (1) of section 13 of the Act.</p> <p>(3) A person manufacturing taxable goods, being a "contractor" as referred to in section 3 of the Sales Tax Amendment Act 1933, who satisfies the Collector that the total price charged for work done by him during the preceding twelve months did not exceed £250, and that the total estimated charge for work to be done by him during the next ensuing twelve months is not likely 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>(4) 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 taxable 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 paragraph (a) or (b) (as the case may be) of subsection (1) of section 11 of the Act.</p> <p>(5) Persons whose manufacturing operations consist only of one or more of the following:</p> <p>(a) The writing of showcards by hand, which includes—</p> <ul style="list-style-type: none"> Hand painted window backgrounds: Hand painted signs: Hand painted notice boards: Layouts, copy, designs, and art work by hand: Hand painted posters: Drawings and designs for advertising purposes: Preparation of lantern slides for screen advertising. <p style="text-align: center;">(NOTE—"Silk screen" work is not regarded as being done by hand.)</p>

Decision No.	Decision
<i>continued</i>	<p>The following persons need not be licensed under the Act—<i>continued</i></p> <p>(5) Persons whose manufacturing operations, etc.—<i>continued</i></p> <p>(b) The making of dentures or similar articles.</p> <p>(c) The breaking down or reducing the strength of spirits.</p> <p>(d) The manufacture of ready-mixed concrete.</p> <p>(e) The manufacture of pre-cast concrete paving slabs, kerbs, edgings, and channellings for streets; concrete staves for tanks, troughs and baths; concrete crib blocks.</p> <p>(f) The preparation of tarred metal, tarred screenings and hot-mixed preparations of bitumen and metal for road making.</p> <p>(g) The undersealing of motor vehicles.</p> <p>(h) The duplicating or typing of letters, etc.</p>
	<p>NOTE.—In the case of persons engaged in the manufacture of any of the goods or in the classes of work enumerated in this paragraph and also licensed in respect of other taxable goods or work, the licenses will not be regarded as applicable to the goods or work enumerated.</p>
2	<p>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.</p>
3	<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 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>
4	<p>For the purposes of the Act it has been decided that, as a general rule, the following will be regarded as materials used in the manufacture of goods:</p> <p>(1) Materials which are physically incorporated in the finished product; and</p> <p>(2) Materials which are not physically incorporated in the finished product but are employed directly in the process of production in the course of which they are wholly consumed or are recovered to a greater or lesser extent from the operation for future use.</p> <p>The following are examples of the materials referred to above:</p> <p>(a) Rubber and canvas which are physically incorporated in rubber hose.</p> <p>(b) Sensitized photographic surfaces and chemicals used in the development of photographic plates and prints.</p> <p>The following would not be regarded as materials used in the manufacture of goods:</p> <p>(1) Plant, machinery, and tools, also materials used in their operation or maintenance.</p> <p>(2) Articles used directly or indirectly in the distribution or sale of goods.</p> <p>The liability to sales tax of such goods would depend on whether or not they were included in any list of exemptions for the time being in force under section 12 of the Act. The following are examples of goods not regarded as materials used in the manufacture of goods:</p> <p>(a) Typewriters, lubricating oil.</p> <p>(b) Office stationery and equipment, motor vehicles, and advertising matter for the sale of goods.</p>
5	<p>Where taxable goods are sold by a wholesaler at a net price from which no allowance is made for cash payment or to which no addition is made if credit is granted, the sale value of such goods, for the purposes of paragraph (a) of subsection (1) of section 13 of the Act, will be such net price.</p>
6	<p>Where taxable goods are sold by a wholesaler at a net 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 such net price without the addition of the increase (or plusage).</p>
7	<p>In the case of persons, firms, or companies licensed as wholesalers under the Act who sell—</p> <p>(a) Stationery such as account books, ledgers, diaries, invoice books, invoice or other printed forms, writing pads, envelopes, pens, pencils, nibs, ink-stands, and ink-wells; and/or</p> <p>(b) Leather goods such as attache cases and ladies' handbags, or other taxable goods,—</p> <p>and with respect to which the Collector is satisfied that such goods have been <i>bona fide</i> sold through retail shops by such persons, firms, or companies, the sale value for the purposes of paragraph (a) of subsection (1) of section 13 of the Act shall be the price at which the goods are actually sold less a deduction from such price of 40 per centum thereof.</p> <p>In the case of (a) stationery manufactured pursuant to special orders or (b) goods sold by such persons, firms, or companies otherwise than as set out above, the sale value shall be the price for which the goods are actually sold.</p>

Decision No.	Decision
8	<p>The following operations are <i>not</i> regarded as manufacturing operations for the purposes of the Act</p> <ol style="list-style-type: none"> (1) The sizing of finger rings (increasing or decreasing the diameter to suit a customer's requirements). (2) The engraving of an article with the name of the recipient, his sports record, or other circumstances under which the article was donated or awarded. Where, however, the article is chased otherwise engraved in a decorative sense and the commercial value so enhanced, the engraving regarded as a manufacturing operation for the purposes of the Act. (3) Incorporating goods into buildings. (4) Packing bulk goods into small packages by a retailer. (5) Blending of wines and spirits by a retailer. (6) Purifying of waste oil, even if some new oil is added. (7) Placing of radio chassis into cabinets by retailers. (8) Preparation of materials for testing purposes (tensile test pieces). (9) Repainting of new vehicles which are in the condition in which they are usually sold retail (i.e., complete with finishing coat already applied).
9	<p>The following are regarded as liable to sales tax:</p> <p>Engines, motors and other driving devices which—</p> <ol style="list-style-type: none"> (a) Form an integral and inseparable part of a taxable machine or appliance; or (b) Are mounted in the same housing as a taxable machine or appliance; or (c) Form part of the structure of a taxable machine or appliance.
10	<p>The Statutory Exemptions shown below include the goods listed thereunder. (Exemptions are printed in bold face type.)</p> <p>ACETYSALICYLIC ACID (ASPIRIN) INCLUDING ANY PREPARATION OF WHICH ACETYSALICYLIC ACID IS THE PRINCIPAL ACTIVE INGREDIENT— Alka-Seltzer.</p> <p>ADHESIVES, ALL KINDS— Adfast. Dextrine. Latex rubber in solution.</p> <p>AGRICULTURAL IMPLEMENTS, MACHINERY, AND APPLIANCES, AS MAY BE APPROVED BY THE MINISTER— Goods admissible under Item 333 of the Customs Tariff. Baskets, wire, for holding eggs in incubators. Beehives and fittings therefor. Beekeepers' appliances, viz., drip cans, honey basket strainers, boilers, heaters, funnel strainers Branding irons. Buckle snaps, being non-swivelling snap hooks combined with buckles, for use on the leg strap of covers for live stock. Cages, wire, for use with chicken brooders. Cattle stop rails. Cloches. Cow bail leg straps. Cow shed scrapers. Cylinders, concrete, suited for use as drinking water troughs or as well liners, but unsuited for use as pipes. Crates or cages for use in transporting stock, provided they are designed to be carried loose or to be easily demountable (e.g., by unbolting from the chassis). Drinking water troughs. Fertilizer troughs, being bottomless concrete vessels with a concrete lid, for setting in the ground as receptacles for animal and other matter for producing compost. Fire pots, for use in orchards to protect fruit trees from frost. Halters. Hopper grids peculiar to use with top dressers. Ideal sheep-tethering peg, being a steel corkscrew peg with a tension spring and tether attached. Katipo blowfly traps. Leg holder, being a metal device with cushioned jaws, for retracting the leg of a cow during milking. Lurem trap for slugs and snails. Milk fever outfits. Nest eggs, plain or insecticidal. Pans or troughs for stock licks. Pig or sheep troughs. Piping of any material, fitted with "quick acting" couplings to make it suitable for irrigation purposes, and fittings therefor. Plant supports. Rubber rings for use with Elastrator castrator. Saddle bags. Sandwashers, being dust caps peculiar to use with wheel hubs of agricultural implements. Sawee bearing retainer. Sheep handler, an appliance to facilitate the examination or treatment of animals. Skeith axles. Straight taper poles or shafts. Watering cans.</p>

Decision No.

Decision

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ALUMINA, SULPHATE OF—

Alumina ferric slabs for use in the purification of water.

AMMUNITION—

Goods admissible under Item 322 of the Customs Tariff.

ANIMAL PRODUCTS, VIZ., BONES, HOOFS, HORNS, HIDES, SKINS, PELTS, AND OFFALS—

Horse hair in its natural state.

APPAREL, ALL KINDS; FOOTWEAR, ALL KINDS; HATS AND OTHER HEADWEAR—**Apparel—**

Goods admissible under Item 136 of the Customs Tariff.

Badges of any material, for wear as part of a school uniform.

Badges or monograms of textile for apparel or hats.

Cap badges of metal, and shoulder badges, which form an essential part of a band uniform.

Covers and clothing for animals, including cover strapping.

Cuff links.

Diaper liners of paper.

Gloves, all kinds.

Handkerchiefs, textile or paper.

Harness for securing children in perambulators, or controlling a child while walking.

Laces, corset.

Nursery squares.

Sanitary pads and towels, including Tampons.

Shoulder pads for use in the manufacture of garments.

Studs, collar and shirt.

Tie slides.

Footwear—

Boots and shoes, dolls'.

Counters and clog soles.

Insoles.

Leather laces.

Soles and heel lifts cut to shape.

Spur straps.

Studs for football boots.

Toe puffs.

Hats and Other Headwear—

Ornamental hair slides.

ARSENATES AND ARSENITES, INORGANIC; OXIDES OF ARSENIC; ACETO-ARSENITES—

Paris green (Aceto-arsenite of copper).

BARYTES AND WHITING—

Chalk.

BASINS, BOWLS, DISHES, TRAYS, AND SIMILAR VESSELS OF METAL, NOT BEING PLATED WITH PRECIOUS METAL, PECULIAR TO USE IN HOSPITALS—

Refills of waxed cardboard or other material for sputum cups.

BASKETWARE, WICKER AND CANE, AND CANES, RATTANS, AND SIMILAR FLEXIBLE MATERIALS FOR THE MANUFACTURE OF BASKETWARE—

Bamboo.

BELLS FOR USE IN CHURCHES ONLY—

Chiming apparatus, electrically operated, automatic, comprising a time switch, striker or strikers, metal sounding tube or tubes, amplifier and loud speaker, designed to simulate the ringing of bells in churches, when sold to, and for use in churches only.

BELTS AND BELTING FOR DRIVING MACHINERY, INCLUDING CONVEYOR BELTS AND BELTING, ALSO LACING OF LEATHER OR OTHER MATERIAL FOR SUCH BELTING—

Hog-beater belting in short lengths, undrilled, for use in pig dehairing machines.

BOLTS OTHER THAN THOSE EXEMPTED UNDER TARIFF ITEM 310—

Insulator pins.

BRUSHWARE, ALL KINDS, INCLUDING BROOMS AND MOPS—Boxed or cased sets comprising *only* hair brushes, comb and mirror in a case (even if furnished with a handle) which has no provision for the inclusion of other articles.

Brooms and mops, children's.

Feather and similar dusters.

Scrubbing brushes having metal scrapers attached.

BUCKETS AND BILLIES—

Buckets, children's beach.

Decision No.	Decision
10— <i>continued</i>	<p>BUILDERS' AND CABINETMAKERS' HARDWARE, VIZ.: FITTINGS FOR DOORS AND WINDOWS; DOOR BELLS; HINGES; BOLTS, CATCHES, LOCKS, AND KEYS FOR LOCK HANDLES, PULLS, SLIDES, AND OTHER ARTICLES SPECIALLY SUITED FOR USE IN THE MANUFACTURE OF CABINETWARE AND FURNITURE; PLUGS, CLIPS, AND SIMILAR ARTICLES SPECIALLY SUITED FOR BUILDERS' USE IN AFFIXING ARTICLES TO CONCRETE OR PLASTER; HAT, WARDROBE, AND CUP HOOKS; SHELF BRACKETS Goods admissible under Item 356 (3) of the Customs Tariff.</p> <p>Air vents suited for use in sink units, wardrobes, household safes, and other articles of furniture.</p> <p>Card holders for use on drawers and cabinets.</p> <p>Clips for joining sheet glass.</p> <p>Curtain track, curtain rod, expanding curtain wire, and fittings for use therewith.</p> <p>Door fittings—</p> <ul style="list-style-type: none"> Cabin hooks for doors. Chimes. Component parts (lengths of rail or track, brackets, stops, hangers, sheaves or carriage wheels) of sets of fittings for sliding doors. Door closers. Door stops. Draught-excluding shutters for attachment to doors. Electric bells, buzzers and pushes. Kick plates for doors. Padlocks. Panic bolts for doors. Penny-in-slot locks. Sliding door track for cupboards and cabinets. <p>Handrail brackets.</p> <p>Insulated cup hooks; ruler hooks.</p> <p>Shelves, steel.</p> <p>Tie rails for wardrobes.</p> <p>Wall hooks and moulding hooks for hanging pictures or mirrors.</p> <p>Window fittings—</p> <ul style="list-style-type: none"> Fanlight openers. Knuckle joints for fanlights. Sash pivots, pulleys, weights, rollers, and fasteners for windows. Vent lifts for glass houses. Window lifts. <p>CEMENT, BUILDING—</p> <ul style="list-style-type: none"> Aerocem. Flooring cement, Cushion coat. Sika. <p>CHAIN, METAL, NOT BEING OF PRECIOUS METAL OR COATED WITH PRECIOUS METAL, ALSO HOOKS, RINGS, AND SHACKLES THEREFOR—</p> <ul style="list-style-type: none"> Tire chains for motor vehicles. <p>CHALKS, SCHOOL—</p> <ul style="list-style-type: none"> Crayons being coloured chalks. <p>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 ACT 1926, OR IN PUBLIC INSTITUTIONS UNDER THE MENTAL HEALTH 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—</p> <p>The following institutions have been approved:</p> <ul style="list-style-type: none"> Hospitals under the control of the Department of Health. Charitable institutions under the control of hospital boards. The Rannerdale Home, Christchurch. The Evelyn Firth Home, Auckland. The Mowai Home, Wellington. The Montecillo Home, Dunedin. Medical Officers of Health. School Medical Officers. District Health Nurses. The Medical School of the University of Otago. <p>The following goods have been approved:</p> <ul style="list-style-type: none"> Alcohol. Chalk, prepared and precipitated. D.D.T. Dettol obstetric cream. Drugs and chemicals used for therapeutic purposes only. Iron, therapeutic. Liquorice. Medicated confectionery.

Decision No.

Decision

3—continued

CHEMICALS, DRUGS, ETC., FOR HOSPITALS, ETC.—continuedGoods approved—*continued*

Oils, fixed, viz., vegetable.

Oleic acid.

Potassium dichromate.

Pyroxylin.

The following goods when purchased or imported by the Director-General of Health, provided that he certifies that they are to be supplied free of charge to medical practitioners for the purpose mentioned—

Drugs for the treatment of malaria.

CHIMNEYS, CHIMNEY POTS, HEARTHES, KERBS, FIREPLACE SURROUNDS, AND OTHER FITTINGS SUITED FOR PERMANENT INSTALLATION IN BUILDINGS—

Fire slabs for domestic hearths.

Flue liners, being earthenware linings for interior lining of chimneys.

Metal flues for concrete chimneys.

CLEANSING PREPARATIONS, NOT BEING TOILET PREPARATIONS; TOOTH AND DENTURE CLEANSERS; SHAVING SOAPS AND SHAVING CREAMS; SOAP, CLEANSING, ALL KINDS, EXCLUDING HAIR SHAMPOOS—

Chemical preparations for removing rust and scale from metal.

Greasolv.

Harpic.

Kerful.

Kermeed.

Kleen Koils.

Lissapol.

Painters' sugar soap.

Rawleigh's washing powder.

R.S.R. (Rapid Spot Remover).

Teepol.

COAL, INCLUDING BRIQUETTES, CARBONETTES, AND SIMILAR ARTICLES MADE FROM COAL; CHARCOAL; COKE; FIREWOOD—

Activated carbon.

Blazo firelighters.

COFFINS; COFFIN FURNITURE AND TRIMMINGS; CREMATORIUM URNS—

Swansdown trimmings, embossed, in the piece.

COIN, METAL—

Milk tokens, metal.

CONTAINERS, BEING ORDINARY TRADE CONTAINERS FOR PACKING GOODS, EMPTY OR CONTAINING NON-TAXABLE GOODS—

Bagwash bags for use in the conveyance of linen and clothing to and from commercial laundries.

Bottles, glass, used for dispensing oil in service stations.

Boxes or cases of cardboard or plastic material with pad or tray.

Cake boards.

Cream can ventilators for attachment to the lids of cream cans.

Egg sections or fillers, also flats and cushion flats used in the packing of eggs in crates.

Envelopes or cards, printed in such a manner as to indicate that they are for use in the packing or mounting of postage stamps for sale.

Flower and plant pots of earthenware or plastic material in the conventional flower pot shape, and reservoir dishes when sold therewith.

Ice cream shipping bags and mattresses.

Jam and preserving jar covers and covering material.

Mail bags.

Metal clips for attachment to milk crates to facilitate their delivery and storage in tiers.

Milk bottle crates.

Seed pockets, printed or lithographed to illustrate the nature of the seeds to be packed therein and/or printed with the name of a seedsman.

Seed envelopes or packets, unprinted, on declaration that they will be sold only to *bona fide* seedsmen for packing agricultural seeds.

Sheep crates.

Wallets or envelopes, paper, peculiarly suited for use by developers and printers of photographic films and prints for enclosing negatives and positives.

Wedding cake boxes or tins.

CUTLERY, ALL KINDS, INCLUDING FORKS AND SPOONS—

Holders specially designed to enable razor blades to be used as scrapers or knives.

Knife sharpening steels.

Salad servers.

Scoops and spoons for serving ice cream.

Sheaths for sheath knives.

Decision No.	Decision
10— <i>continued</i>	<p>DAIRYING MACHINERY AND APPLIANCES AS MAY BE APPROVED BY THE MINISTER— Goods admissible under Item 334 of the Customs Tariff. Aerators, milk. Butter or fresh milk hoppers or heads in which the milk or other product is actually weighed. Cheese hoops. Cream stirrers or plungers for stirring cream in cans. Curd stirrers and strainers. Herd testing buckets, designed to operate under a partial vacuum, and made from tinned steel of 20 standard wire gauge or heavier. Milk chuting of tinned copper, ripple-bottomed, plain or water-jacketed. Milk distributing trays. Milk flow indicators. Milk hoppers being funnels for attachment to milk pipe lines to receive skim milk from cream separators. Milk strainers. Milking machine pipe cleaning device consisting of a rubber "ferret" to which a pad or brush may be fitted, drawn through the pipes by a vacuum, and retracted by means of a cord and small hand windlass. Rubber tubing for air and milk lines of milking machines. Teat cup props or rests adjustable for height. Vacuum tanks for milking machines.</p> <p>EARTH, SAND, GRAVEL, ROCK, AND SIMILAR MATERIALS— Clay, ground but not otherwise processed. Coral, rough, unworked. Diatomaceous earth, Kieselguhr Diatomite. Filter powders composed of diatomaceous earth. Marble chips. Pumice, calcined or raw. Road metal, including screenings.</p> <p>EDUCATIONAL APPARATUS AND MATERIALS AS MAY BE APPROVED BY THE MINISTER— Goods admissible under Item 416 of the Customs Tariff. School paper stationery (not including letterheads or envelopes) which bears the name of a school or which, in printed form, is peculiar to educational use in schools. The following goods when purchased for use solely for educational purposes in a school, college or university: Aquariums. Radio sets.</p> <p>ELECTRICAL GOODS, VIZ.: Circuit Breakers Not Exceeding 60 Amperes— Ignition distributors for oil engines. Relays not exceeding 60 amperes.</p> <p>Conduit and Fittings Therefor— Bellmouths for leading in. Buckle clips, being short T-shaped metal straps for attaching cable to walls. Capping and casing of wood for electrical conduit. Concrete troughs, covers, and slabs, for protecting and conducting underground cables.</p> <p>Connectors, Wire and Cable, Including Ceiling Roses, and Parts Thereof— Cord connectors, comprising wallplugs and sockets therefor. Cable lugs. Henley sealing chambers and neutral connection boxes. House service connector boxes for use with metal conduit or TRS cable. Junction boxes for use with TRS wiring cable.</p> <p>Electric Lampholders and Adaptors for Use Therewith— Adaptors which incorporate a lampholder, whether or not incorporating a switch.</p> <p>Electric Lamps, and Fittings Therefor, Suitable for Purposes of Illumination in Buildings— Condensers of a capacity rated at not more than 10 microfarads, ballasts and chokes for fluorescent lamps. Lampshades. Watertight and gastight fittings for electric lights.</p> <p>Electric Motors, Also Starters, Controllers and Slide Rails Therefor, and Starting Condensers for Single Phase Motors— Electric motors and controllers for electrically propelled vehicles. Synchronous condensers, and switchgear for use therewith.</p> <p>Generators, Electric— Generating sets, direct current, miniature, as defined in Part 16 of the Electrical Wiring Regulations. Voltage regulators for electric generators, including motor vehicle generators.</p>

Decision No.	Decision
0—continued	<p>ELECTRICAL GOODS—continued</p> <p>Poles or Towers Specially Suited for Use in Electrical Transmission Lines— Ironwork, galvanized, for the wooden crossarms of telegraph and transmission poles. Screw anchors, galvanized, for transmission poles.</p> <p>Switchboard and Fuseboard Panels— Busbars for switch or fuse boards. Switchboard and fuseboard brackets and surrounds. Switchboards and fuseboards fitted with non-taxable components.</p> <p>Switches Not Exceeding 60 Amperes— Base blocks, flanges, flush plates, boxes, and spacers for switches. Ignition lock switches and ignition keys for motor vehicles.</p> <p>Wall Plugs and Sockets Therefor— Flush plates, boxes, and spacers for wall sockets. Tap-on wall plugs, being wall plugs designed to enable two or more leads to be taken from one power socket.</p> <p>ESSENCES, CULINARY OR FLAVOURING— Solutions in water, or suspensions prepared with harmless emulsifying agents in water, or solutions in ethyl alcohol, or in isopropyl alcohol, of natural or artificial essential oils or mixtures of such oils.</p> <p>EXPLOSIVES, NOT INCLUDING FIREWORKS— Cartridges, blasting. Detonators. Fuse, blasting. Percussion caps.</p> <p>FARM SLEDS AND FARM WAGONS, NOT BEING MOTOR VEHICLES— Trailers, single axled, springless.</p> <p>FATS, ANIMAL OR VEGETABLE, CRUDE OR REFINED— Cocoa or cacao butter.</p> <p>FIREARMS— Gun cases.</p> <p>FIREFIGHTING APPLIANCES, VIZ.: FIRE ENGINES; CHEMICAL FIRE ENGINES; CHEMICAL FIRE EXTINGUISHERS, INCLUDING CHEMICALS FOR CHARGING THE SAME; FIRE HOSE, AND COUPLINGS THEREFOR, PORTABLE FIRE ESCAPES, FIRE LADDERS, AND FIRE REELS; AND SUCH OTHER ARTICLES PECULIAR TO USE BY FIRE BRIGADES OR IN FIRE EXTINGUISHING AS MAY BE APPROVED BY THE MINISTER— The following articles have been approved: Asbestos blankets. Axes, firemen's. Ceiling hooks. Door openers. Fire bucket pumps (spray pumps in mechanical combination with water containers), for use in firefighting. Helmets of steel, including linings peculiar to use therewith. Hose bandages, buckets, cradles, driers, ramps and reels. Keys and bars, fire hydrant. Keys, fire hydrant lid. Lever bar, steel shod, specially designed for fire brigade use. Main branch holders. Monitors, fixed and portable. Motor vehicles, hose carrying. Padlock removers. Salvage tenders. Spanners, nozzle. Sprinkler and fire alarm installations, automatic, and fire protection installations using chemical foam solutions or carbon dioxide gas. Stand-pipes, being extensions for use with fire hydrants. Steel towers for drying fire hoses. Strainers, metal, and basket. Street fire alarm boxes. Wrenches, suction.</p> <p>FLOCK, KAPOK, AND SIMILAR PADDING MATERIAL— Coir fibre. Feather down. Feathers. Spraying flock. Wadding.</p>

Decision No.	Decision
10— <i>continued</i>	<p>FLOORCOVERINGS— Carpet ends of textile or metal. Carpet and linoleum felt paper in rolls. Sidco paper felt in rolls. Skins tanned in the hair or wool.</p> <p>FOODS AND FOODSTUFFS, NATURAL OR PROCESSED (NOT BEING CONFECTIONERY OR BEVERAGES), INCLUDING FOODS AND FOODSTUFFS FOR ANIMALS— Altar bread and passover bread. Cake ornaments or decorations of any material. Chaff. Hay. Jomarto. Linseed foots, being the residue after linseed oil has been drained from tanks. Linseed meal. Poultry spices. Promina. Soya meal.</p> <p>FOWL GRIT— Sea shell, whole or broken.</p> <p>FURNACES— Firebars and furnace castings for boiler furnaces and ovens.</p> <p>FURNITURE, UPHOLSTERY, AND BEDDING, OF ALL KINDS— Furniture— Baby swings. Box kerbs. Candlesticks. Castors suited for furniture. Castor cups for furniture. Chair tips. Coal scuttles. Coolette household cooler for butter and milk. Dinner waggons. Dust and crumb trays and shovels. Garden, park, veranda and summerhouse furniture (but not ornamental and other urns for plants) of any material. Guards, spark; combination fire guards. Hearth companion sets. Ice chests for food. Kerb and log boxes. Plaque wall holders. Play pens for children. Pokers, household, fire. Shovels, household, fire. Shop and office furniture— Barbers' chairs. Carpenters' and other industrial benches. Counter grilles and screens. Filing cabinets, office chairs, and moveable desks and cupboards. Ledger posting trolleys and trays. Office cabinets, including safes, fire and/or burglar resisting. Stands used to display goods in shops. Theatre chairs, and upholstery for such chairs. Wastepaper baskets and buckets.</p> <p>Upholstery— Cushions. Hairlock rubberised hair upholstery. Loose covers for motor vehicle seats. Upholstery for omnibus seats.</p> <p>Bedding— Bassinettes. Carry cots. Cot and pram covers. Ground sheets. Sheeting, waterproof, cot and hospital. Sponge rubber mattresses. Travelling rugs; bush rugs, fringed.</p> <p>GOODS, OF SUCH CLASSES AS MAY BE APPROVED BY THE MINISTER, WITH RESPECT TO WHICH THE COLLECTOR IS SATISFIED THAT THEY ARE <i>BONA FIDE</i> GIFTS SENT FROM ABROAD TO PERSONS IN NEW ZEALAND— Articles of an advertising nature which are sent to New Zealand free of charge and which are intended for free distribution in New Zealand, e.g., calendars, posters, showcards and diaries.</p>

Decision No.	Decision
10— <i>continued</i>	<p>GUMS, RESINS, AND SHELLAC— Resins, synthetic, in aqueous solution.</p> <p>HEMP, TOW, AND SIMILAR VEGETABLE FIBRES— Oakum.</p> <p>HYPOCHLORITES, INORGANIC— Chlorogene. H. T. H. 15. Janola. Milton. Morsan. Santol.</p> <p>INSECT POWDERS, SPRAYS, BAITS AND PAPERS— Boricide. Dimethyl phthalate solution. Flikil. Fly papers which when burnt give off insecticidal fumes. Mothbane. Naphthalene, flake. Neverong ant killer. Preparations, including moth balls, of which naphthalene, orthodichlorbenzene, or paradichlorbenzene form the principal active ingredient. Trimort ant poison. Volatox D.D.T. diffuser.</p> <p>IRONS, LAUNDRY, ALL KINDS— Stands for laundry irons.</p> <p>JOINERY— Ironing boards. Target frames for rifle ranges. Trellis, wooden. Trestles, tradesmen's folding, of wood. Wooden telescopic or extension planks for tradesmen's use. NOTE.—The term "joinery" as used in the above exemption covers all wooden fittings permanently embodied in a building, and includes doors, architraves, and frames, window sashes, staircases, and built-in cupboards, drawers and wardrobes.</p> <p>KITCHEN UTENSILS, INCLUDING HARDWARE AND HOLLOWWARE FOR USE IN THE KITCHEN AND IN THE PREPARATION AND COOKING OF FOOD— Hot and cold presses for maintaining food at a desired temperature. Meat safes. Trays.</p> <p>LADDERS— Adjusta-grip safety ladder fitting. Combination chair, ironing board, and step ladder. Combination stool and step ladder. Ladders, rope.</p> <p>LEATHER— Chamois leathers, being whole skins, tanned, or pieces cut from such skins but otherwise unworked.</p> <p>LIME, INCLUDING QUICK-LIME, SLAKED LIME, AND LIMESTONE— Calcium carbide, used, being the residue from acetylene generators.</p> <p>MACHINERY, MACHINES, MACHINE TOOLS, AND APPLIANCES, PECULIAR TO USE IN MANUFACTURING, INDUSTRIAL, AND SIMILAR PROCESSES, AS MAY BE APPROVED BY THE MINISTER— Goods admissible under Item 352 of the Customs Tariff. Bakers' peels. Bakers' ovens, and metal fittings therefor. Bakers' tins and bakers' trays. Boilers, tar or bitumen. Boiler stokers, automatic, chain grate type, and spare links therefor. Chutes, being gravity conveyors, when not capable of use as stairways. Coil pipes for industrial purposes. Disinfectors, portable steam, for disinfecting clothing or laundry work. Electrical appliances— Clamps for use in supporting the neutral wire of a low tension transmission line on a pole or cross arm. Insulators, all kinds, except reel, bobbin, egg, and similar types of insulators for use in conjunction with wireless broadcast receiving sets. Filter bags, for use in the manufacture or repair of filters designed for industrial purposes as approved by the Minister.</p>

Decision No.	Decision
10— <i>continued</i>	<p>MACHINERY, ETC., PECULIAR TO MANUFACTURING, ETC.—<i>continued</i></p> <p>Frames, wire, for use in dipping shapes into chocolate. Gas syphon boxes. Gates, sluice and flood, of metal or reinforced concrete, and fittings therefor. Governors for turbines. Hoffman drying and deodorising cabinet. Hoppers and screens for stone crushing plant. Hoppers, fuel feed, for use with Dutch ovens for sawmill boilers. Hosiery drying form, all types. Iceless cartridges for maintaining ice cream at low temperatures. Lays or templates of cardboard for use in dress-cutting. Meatworks appliances— Beef roller hooks or skids. Leg hooks and runners. Pickling troughs of concrete. Refrigerating boxes for sundries. Scissor grippers for lifting slaughtered cattle. Skin trays for use in carrying treated sheep-skins from the painting tables to the wool-pullers. Trays for use in carrying meat undergoing treatment in dehydration chambers. Strainers, offal, of steel. Moulds. Piston rings designed for cylinders exceeding 5 in. in internal diameter. Rail tractors or locomotives. Refrigerating brine tanks with coil pipes. Refrigerating cabinets, demountable, for motor delivery vans. Smoke boxes and smoke stacks for boilers, including structural steel stands or supports therefor. Strainer plates, gunmetal, for brewery mash tuns. Track and rails, overhead, and fittings therefor, including supports such as towers, hangers, and gantries, for hoists and cranes. Trays, bottle washing, being wire baskets specially suited for holding bottles during the processes of washing, draining and drying. Trays, vegetable dehydration, of wire, for use as containers for vegetables receiving dehydration treatment. Trestles, adjustable steel, for use by tradesmen for supporting temporary staging. Vulcanised discs for valves. Winches and cranes, lifting gear for use with, viz.— Hampers. Horse and bull boxes. Slings. Spreaders for lifting motor vehicles. Trays for lifting fruit. Trays for lifting motor vehicles. Wire strops.</p> <p>MALT EXTRACT, WHETHER OR NOT FORTIFIED WITH FISH OIL OR VITAMINS— Irradol.</p> <p>MANICURE INSTRUMENTS AND SETS— Pedicure instruments and sets.</p> <p>MANURES— Limonite, pulverized, when sold in packages of one hundred pounds net weight or over. Serpentine (magnesium silicate), pulverised.</p> <p>MEDALS TO BE PRESENTED BY THE NEW ZEALAND JERSEY CATTLE BREEDERS' ASSOCIATION OR BY SIMILAR ASSOCIATIONS OR SOCIETIES APPROVED BY THE MINISTER— Medals to be presented by horticultural societies.</p> <p>MEDALS, VALOUR OR SERVICE, PRESENTED OR TO BE PRESENTED TO MEMBERS OF FIRE BRIGADES AND OTHER SIMILAR BODIES— Medals, long service or good conduct, for presentation to members of the police force.</p> <p>MEDICINAL PREPARATIONS, VIZ.— Inhalants, as may be Approved by the Minister, Specially put up for the Relief of Coughs and Colds— Allan's Instant Ease. Argotone. Aspaxadrene. Ayrton Sounders "Inhalit". Benzedrine inhalers. Burroughs Wellcome— Vasylox solution. Ciba— Antistin-Privine. Privine. Coal tar vapourizing fluid (Boots).</p>

Decision No.	Decision
10— <i>continued</i>	<p>MEDICINAL PREPARATIONS—<i>continued</i></p> <p>Inhalants, etc.—<i>continued</i></p> <p>Crookes "Karvol" inhalant capsules. Endrine nasal compound. Ephedrol inhalant. Fassett & Johnson— Vapex inhalant. Vapex inhalers. Fenox. Friars Balsam. "Karsote" inhalant. "Kleer-A-Hed" inhalant. Mentholatum. Metaphedrine inhalant. Methedrine inhalers and refills. Nasotone oil with ephedrine. Nasotone vapour and inhalers. Nostroline inhaler. Nostroline nasal remedy (ointment). Nyal— Nasal drops aqueous (with ephedrine). Nasal drops with ephedrine regular. Nasal drops decongestant. Regesan— Catarrh cream with ephedrine. Pine inhalant. Sharlands— Ephrinex. Nazol. Stearns— Neo synephrine emulsion $\frac{1}{4}$ per cent. Neo synephrine jelly $\frac{1}{2}$ per cent. Neo synephrine solutions $\frac{1}{4}$ per cent and 1 per cent. Neo synephrine thenfadil $\frac{1}{16}$ per cent. Neo synephrine thenfadil $\frac{1}{2}$ oz. N.T.Z. nasal solution. Sulfex. Vicks— Inhaler. VapoRub. Watkins— Ephedrine nasal jelly. Inhalant. Menthol camphor ointment.</p> <p>METAL, VIZ.:</p> <p>Ingots, Billets, Blooms, Pigs, Bar, Bolt, Rod, Channel, Girder, Sheet, Plate, and Hoop, Unworked— Metal bars, cast, cored, or solid. Gold or silver, granulated. Gold or silver sheet. Wire, precious metal.</p> <p>Galvanized Sheet, Flat or Corrugated— Hoop iron, galvanized.</p> <p>Foil— Gold leaf.</p> <p>METHYLATED SPIRIT WITHOUT PYRIDINE— Methylated spirit with emetine.</p> <p>MILK AND CREAM, FRESH OR PROCESSED— Lactopanis.</p> <p>MIRRORS— Mirror fittings for permanent attachment to mirrors. Rear view mirrors for motor vehicles.</p> <p>MUSICAL INSTRUMENTS, INCLUDING ACCESSORIES AND STRINGS THEREFOR— Goods admissible under Items 247 and 250 of the Customs Tariff. Cases specially designed for musical instruments. Music stands.</p> <p>NAPERY— Household linen, including d'oyleys, supper cloths, table centres and toilet sets. Paper d'oyleys and serviettes. Tablecloths of plastic material. Towels, all kinds, including paper.</p>

Decision No.	Decision
10— <i>continued</i>	<p>NETS AND NETTING— Goods admissible under Item 436 of the Customs Tariff. Cork floats for fishing nets. Dress guard nets for bicycles. Tennis nets complete.</p> <p>OILS, VIZ.: Animal, Crude or Refined— Goods admissible under Item 396 (3) of the Customs Tariff. Cod liver oil, fish oil, shark oil, and whale oil, provided that they have not been mixed with other materials.</p> <p>Linseed— Doboline.</p> <p>PAINTS, COLOURS, VARNISHES, LACQUERS, AND WOOD PRESERVATIVES; PAINT THINNERS, TEREBINE, TURPENTINE AND TURPENTINE SUBSTITUTES; PAINT REMOVERS— Aluminium and bronze powders. Antimony oxide. Chromium oxide. Firetex fire retardant paint. Lead chromes. Litharge. Manganese dioxide. Mineral earths, colours and clays. Naphtha, solvent, light or semi-refined. Paintol. Prussian blue. Tar naphtha. Titanium pigments. Toluol. White lead, dry or in oil. Wood stains. Zinc naphthenate. Zinc oxide.</p> <p>PATTERNS, PAPER— Fretwork designs of paper.</p> <p>PERAMBULATORS AND SIMILAR VEHICLES— Baby chairs for attachment to vehicles. Cuddleseat (a sling for carrying a small child). Invalids' chairs. Perambulator wheels, tires and tiring. Push chairs and perambulators for dolls. Rubber handle grip in unit lengths. Trolleys, operating theatre.</p> <p>PIPE JOINTING COMPOUNDS; HEMP AND SIMILAR PACKINGS; LEAD WOOL FOR PIPE PACKING— Bitumen mixed with sand in blocks.</p> <p>PIPES (OTHER THAN HOSE) NOT EXCEEDING 2 IN. IN INTERNAL DIAMETER, AND FITTINGS THEREFOR— Pipe saddles for pipes not exceeding 2 in. in internal diameter. Toby boxes for use with pipes not exceeding 2 in. in internal diameter. NOTE.—Interconnecting pipes over 2 in. in internal diameter, e.g., between gas compressor and condenser coils, between steam engines and pumps, or between other non-taxable device are regarded for the purposes of the Sales Tax Act merely as piping, and therefore are taxable. On the other hand, systems of pipes let into headers, or refrigerator coils or other non-taxable devices manufactured from piping are not regarded merely as piping, and pipes used in their manufacture are therefore non-taxable.</p> <p>PIPES, LEAD, AND LEAD BENDS— Trapscrews.</p> <p>PIPES, SOIL AND DRAIN, NOT EXCEEDING 6 IN. IN INTERNAL DIAMETER, AND FITTINGS THEREFOR— Concrete drain pipes, other than pressure pipes, not exceeding 6 in. in internal diameter. Drain plates (gratings) for use on drain traps and drain pipes. Earthenware field drainpipes not exceeding 6 in. in internal diameter. Mushroom vents, suited for use on soil and drain pipes not exceeding 6 in. in internal diameter.</p> <p>POISONS, VIZ.: BIRD, RABBIT, AND RAT— Baits prepared from fruit or vegetable refuse. Barclay rabbit baits. Cyanogas. Cymag in powder form. Lepit gas cartridges. Vallo rabbit decoy baits.</p>

Decision No.	Decision
—continued	<p>PRINTED ADVERTISING MATTER, VIZ.: TRADE CATALOGUES AND PRICE LISTS, PROGRAMMES, HANDBILLS, AND CIRCULARS, BUT NOT INCLUDING POSTERS, CALENDARS AND SHOWCARDS— Plans of church services.</p> <p>PUMPS, ALL KINDS— Pump washers or leathers. Pumps for engines of motor vehicles. Rox grease gun refillers. Syringes, garden and similar.</p> <p>PUTTY AND WOODFILLERS— Vulcatex.</p> <p>RANGES, STOVES, AND HEATING RADIATORS OF ALL KINDS; FIRE GRATES, FIRE BACKS, AND HOBS— Boiler grates. Bunsen burners for use with rockgas. Drip-pans and grill pans for gas cookers. Galvanized-iron hoods, canopies, or cowls for installation over cooking stoves or washing coppers. “Hotdogge” and coke heaters with flues. Plate racks for use with ranges.</p> <p>REFRACTORY MATERIALS, INCLUDING BRICKS, BLOCKS, LININGS, CLAYS AND CEMENTS— Feusol. Greencote. Kast-O-Lite. Kastset. Plicast. Pyruma fire cement. Sairset.</p> <p>ROOFING MATERIALS AND ACCESSORIES— Bitumen not over 40 penetration rating. Iron sheets, corrugated or plain, made from used iron drums. Mastic asphalt aqua-seal putty. Perspex in corrugated sheets having the standard pitch of corrugated galvanized roofing iron. Wire guards for vents. Washers, diamond shaped, for use with asbestos cement roofing sheets.</p> <p>SACRAMENTAL VESSELS, AND OTHER ARTICLES AS MAY BE APPROVED, FOR USE FOR RELIGIOUS PURPOSES IN CHURCHES— Alms dishes bearing an inscription or other marking to indicate that they are for religious use in churches. Altar book rests. Altar bread and wafer boxes. Altar crosses. Altar cruets and altar flagons for wine and water. Altar linen in sets, burses and veils, fair linen cloths and altar frontals, embroidered with religious emblems. Asperges bowls and sprinklers. Baptismal fonts for churches, being moveable articles of the pedestal type. Bells, altar. Candle extinguishers. Chalices and patens. Ciboria. Communion glasses. Crucifixes, when (a) mounted on a base for use as an altar cross or (b) mounted on a staff for use as a processional cross. Figures not less than 10 in. in length for crucifixes. Font ewers. Incense boats. Lamps, sanctuary. Missal stands. Monstrances. Processional crosses. Sick communion sets. Statues, religious, not less than 24 in. in height. Stoups, holy water, for hanging on walls, when having bowls of a capacity of not less than 6 fluid ounces. Thuribles. Vases, altar, bearing an inscription or other marking, such as a cross, sacred monogram, or works, indicating that they are for religious purposes in churches. Viaticum sets.</p>

Decision No.	Decision
10— <i>continued</i>	<p>SANITARYWARE AND FITTINGS THEREFOR, INCLUDING BATHS, SHOWER FITTINGS, LAVATORY BASINS, WALL AND BOWL BASINS, TOILET PANS AND SEATS AND COVERS THEREFOR, CHAMBERS, BED AND COMMODE PANS, URINALS, SEPTIC TANKS, SINKS, SINK TOPS AND DRAINING BOARDS, SPLASH BACKS FOR BASINS AND SINKS; WASH TUBS AND FITTINGS THEREFOR—</p> <p>Baby baths. Basins, viz.— Basin, bath, washtub and sink plugs, washers, chain-stays and grates. Cast iron pin brackets for lavatory basins. Nuts and rings for waste pipe connections; caps and linings up to 2 in. Ballcock floats, levers, nipples and washers. Bathroom recess fittings for building into walls. Cistern pulls. Cisterns, automatic flushing. Soap dishes suitable for affixing to walls, and soap baskets suitable for hanging on the sides of baths. Toilet paper fixtures. Toilet seat buffers. Toothbrush racks for affixing to walls. Towel rails and towel rail sets. Urinal bottles. Washing boards.</p> <p>SCHOOL BAGS AS MAY BE APPROVED BY THE MINISTER— School bags of any material, designed for wear on the shoulder or on the shoulders. Attache cases and lunch cases, composed of fibreboard, vulcanite, or similar material, unlined or lined only with paper, not fitted internally in any way, and not exceeding 18 in. in length.</p> <p>SHIPS AND OTHER VESSELS FOR THE CARRIAGE OF PERSONS OR GOODS; DREDGES AND FLOATING DOCKS— Echo sounding equipment. Hulks and barges. Paravane towing gear. Sails for boats and ships of all kinds.</p> <p>SLAGWOOL; ROCKWOOL; ASBESTOS FIBRE, ROPE, AND CLOTH, AND SIMILAR HEAT-INSULATING MATERIALS— Canec or Canite board having a thickness of 1 in. or over. Cork, granulated. Felt, hair, for pipe lagging. Insulwool in blocks having a thickness of 1 in. or over. Pinex board having a thickness of 1 in. or over. Sectional pipe coverings made from heat insulating material. Slagwool insulation batts, being rectangular blocks not shaped in any way and having a thickness of 1 in. or over.</p> <p>SODIUM CARBONATE; SODIUM CHLORATE; SODIUM FLUORIDE; SODIUM NITRATE; SODIUM SILICATE; SODIUM SULPHATE— Sodium metasilicate.</p> <p>SOLDER— Wiping metal.</p> <p>SPONGES, ALL KINDS— Loofahs.</p> <p>SPORTING AND ATHLETIC REQUISITES, AS MAY BE APPROVED BY THE MINISTER— Goods admissible under so much of Item 239 of the Customs Tariff as relates to <i>sporting and athletic requisites n.e.s.</i> All balls used in connection with sport, play, or physical exercise. Butting leathers and knobbing for tennis racquets. Chessmen and chess boards. Children's playground apparatus. Clay birds and clay targets. Containers specially designed for sporting requisites, (e.g., cricket and bowls bags). Darts and dartboards. Draughts and draughtsboards. Footballs, cricket sets, archery sets, tennis racquets of all sizes and types. Frogfeet. Games involving the use of a cue held in the hand. Golf trundlers. Grips for tennis racquets, golf clubs, cricket bats, and similar articles. Gymnasium equipment. Knucklebones. Marbles. Quoits. Rucsacs, haversacks, and trampers' packs. Tennis net height adjusters. Tires and wheels specially suited for use in cycle racing. Waterwings.</p>

Decision No.	Decision
10—continued	<p>STATIONERY, VIZ.: CERTIFICATES OF MERIT OR PROFICIENCY; ENVELOPES AND OTHER RECEPTACLES SPECIALLY PRINTED FOR VOLUNTARY DONATIONS TO CHURCHES AND OTHER CHARITABLE ORGANIZATIONS; LABELS AND TAGS, ALL KINDS; MUSIC MANUSCRIPT BOOKS AND PAPER; SCHOOL PAPER STATIONERY WHICH BEARS A STANDARD MARK WITHIN THE MEANING OF THE STANDARDS ACT 1941; GREETING, INVITATION, VISITING, AND SIMILAR CARDS; SCORECARDS AND SCOREBOOKS FOR SPORTS (EXCLUDING GAMING SCORECARDS AND SCOREBOOKS)— School report forms. Timetables and scales of fares, railway and similar, in the form of posters.</p> <p>STRUCTURAL BUILDING UNITS OF ANY SIZE, SHAPE, OR MATERIAL, SPECIALLY SUITED FOR THE CONSTRUCTION OF BUILDINGS— Fireproof doors for buildings. Fluming or ducting for use with ventilating and air-conditioning systems, or with dust and fume extractors. Glazed split pipes. Metal sections used for attaching panels of wallboard to the interior walls of buildings. Metal ventilators or grilles for incorporation in the foundations and walls of buildings. Pile shoes. Pinex, Masonite, Formica, Waverite, and similar building sheets. Prefabricated building units of iron or steel which are identifiable as being specially suited for the construction of buildings or bridges. Roller shutter doors. Strongroom doors and vault doors.</p> <p>SUGARS, VIZ.: CANE (SUCROSE), GRAPE, INVERT, AND MAPLE; SUGAR OF MILK— Cube or loaf sugar and icing sugar. Ezymold.</p> <p>SULPHIDES AND SULPHITES, INORGANIC— Evictus bot capsules.</p> <p>TABLEWARE, VIZ.: CUPS, SAUCERS, BEAKERS, DRINKING GLASSES, PLATES, DISHES, BOWLS, BASINS, JUGS, COFFEE POTS, CRUETS AND CASTERS, EGG CUPS, TOAST RACKS, AND SIMILAR UTENSILS FOR TABLE USE— Thermos and other vacuum flasks and jars.</p> <p>TANKS, CISTERNS, CYLINDERS, AND VATS, OF ANY MATERIAL, FOR GASES OR LIQUIDS, INCLUDING WATER; ALSO HEATING ELEMENTS AND THERMOSTATS THEREFOR— Frying vats, being metal vats fitted with immersion type electric elements. Metal covers for thermostats.</p> <p>TAPS, FITTINGS AND ACCESSORIES FOR— Anti-splash nozzles, whether or not incorporating a filter. Evron tap fittings. Hose ruffs. Nuts and tails for attachment to screwed taps. Royle's unions. Tap washers.</p> <p>TARPAULINS AND RICK COVERS— Cheese vat covers with loops for inserting battens. NOTE.—The exemption relates only to flat rectangular sheets of textile fitted with eyelets and/or tie ropes.</p> <p>TEA— Yerba-de-mate (Paraguay tea).</p> <p>TIMBER, PLYWOOD, LAMINATED WOOD, AND VENEERS— Dowelling, wooden.</p> <p>TOMBSTONES— All stone or concrete work actually erected on a grave. Books and crosses of marble or other stone. Memorial plaques for setting in concrete bases below ground level in lawn cemeteries. Statuary, provided that a declaration under the Act is delivered to a Collector of Sales Tax that it will be used only in the manufacture of tombstones.</p> <p>TOOL BAGS AND TOOL CONTAINERS; CARPENTERS' NAIL BAGS— Butchers' pouches for holding cleavers, knives and steels.</p> <p>VEGETABLES, FRUITS, GRAINS, AND SEEDS— Birdseed, mixed. Cocoa beans and coffee beans, unroasted. Ginger, green. Mushroom spawn. Parrot foods containing shelled peanuts or other shelled nuts.</p>

Decision No.	Decision	
10—continued	<p>WATER HEATERS— Cast-iron boilers for water heating. Thermette heaters.</p> <p>WATER PROOFING COMPOUNDS— Cemenfortis paint.</p> <p>WHIFFLETREES, TRACE CHAINS, AND YOKES— Iron fittings peculiar to use on whiffletrees. Whiffletrees, unmounted.</p> <p>WINDOW BLINDS; CURTAINS FOR WINDOWS; CURTAINS FOR SHOWERBATHS— Blind rollers. Metal fittings for venetian blinds. Outdoor awnings and blinds of textile.</p> <p>WINDOW FRAMES AND SKYLIGHTS, GLAZED OR UNGLAZED; LEADLIGHTS— Wire screens for windows.</p> <p>WOODWOOL— Paper wool.</p> <p>WRAPPERS, PRINTED OR UNPRINTED— Book covers, being wrappers of paper for protecting library books. Cake bands and frills.</p> <p>YEAST— Brufax. D. Y. C. yeast extract. Wylie's yeast germ.</p> <p>GOODS, WHETHER MADE IN NEW ZEALAND OR IMPORTED, WHICH, IF IMPORTED, WOULD BE CLASSED UNDER THE FOLLOWING ITEMS OF THE CUSTOMS TARIFF:</p>	
Tariff Item	<p>102 (1) CRUDE DISTILLATES OF COAL TAR OR WOOD SUITED FOR USE IN THE MANUFACTURE OF DISINFECTANTS; CREOSOTE, CRUDE OR COMMERCIAL; TAR— Creostain Light Brown. Kilmite. Tar Oil. Woodol timber preservative.</p> <p>104 DISINFECTANTS N.E.I., INCLUDING COAL TAR IN COMBINATION WITH ALKALIS TO FORM SOLUTIONS WHICH WILL GIVE SAPONACEOUS DISINFECTANTS UPON THE ADDITION OF WATER; SHEEP DIP; WEED AND SCRUB KILLING PREPARATIONS— Substances or compounds which conform to the requirements of section 188 (2) of the Food and Drug Regulations 1946 for disinfectants. Allan's antiseptic and disinfectant. Anso disinfectant. Ata sanitary powder. Clorodis. Cresil. Dettol. Elco Pynoda. Estenos. Fibro powder. Formosol. Fragranspray. Liksol disinfectant cleanser. Liksol pine spray. Liksol theatre spray. Liquor chloroxylenolis. Medico anti-germ antiseptic. Monex. Neomoscan. Osmond's concentrated pine fluid. Phenzol cleanser. Pynol. Quixachor. Shell sanitary fluid. Sterol. Stevens' special antiseptic. Sure-ol.</p>	

GOODS, WHETHER MADE IN NEW ZEALAND OR IMPORTED, ETC.—*continued*

Decision No.	Tariff Item	
10— <i>continued</i>	120	<p>(3) VITAMINS, VITAMIN CONCENTRATES, AND MIXTURES OF SUCH SUBSTANCES— A. D. Emulsion (Glaxo). Hexacol (Greenwell). Vitamin oil (Glaxo).</p>

Dated at Wellington this 10th day of June 1955.

J. P. D. JOHNSEN Comptroller of Customs.

(S.T.D. 1-10)

