



SUPPLEMENT  
TO THE  
NEW ZEALAND GAZETTE  
OF  
THURSDAY, 21 DECEMBER 1961

*Published by Authority*

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WELLINGTON: THURSDAY, 21 DECEMBER 1961

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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. 9 are those appearing in the Second Schedule to the Sales Tax Exemption Order 1961 (S.R. 1961/171).

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 12 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 12 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 12 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 12 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 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 12 months did not exceed £250, and that the total estimated charge for work to be done by him during the next ensuing 12 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 bona fide 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 bona fide 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 bona fide 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 breaking down or reducing the strength of spirits.</p> <p>(b) The manufacture of ready-mixed concrete.</p> <p>(c) The manufacture of pre-cast concrete paving slabs, kerbs, edgings, and channellings for streets; concrete staves for tanks, troughs, and baths; concrete crib blocks; pre-cast concrete tunnel liners; pre-cast concrete road sumps.</p> <p>(d) The preparation of tarred metal, tarred screenings, and hot-mixed preparations of bitumen and metal for road making.</p> <p>(e) The undersealing of motor vehicles.</p> <p>(f) The duplicating of printed matter.</p> <p>(NOTES—(1) Duplicating does not include the work performed by offset printing machines.</p> <p>(2) Licensed wholesalers who prepare duplicated matter which would be taxable if printed, must pay tax on taxable materials (e.g., paper) used but will not be required to pay tax on the labour involved in preparing stencils and in operating the machines.)</p>

Decision No.	Decision
	(g) The building and fitting of bodies to commercial trucks and delivery vans excluding persons engaged in the assembly of motor vehicles.
	(NOTE—The building and fitting of bodies to commercial trucks and delivery vans includes the building and fitting of parts of bodies to these vehicles but not the mere fitting of accessories.)
	(h) The fitting of hoists to motor vehicle chassis.
	(i) The manufacture of trailers for motor vehicles.
	NOTE—In the case of persons engaged in the manufacture of any of the goods or in the classes of work enumerated in paragraph 5 and also licensed in respect of other taxable goods or work, the licences will not be regarded as applicable to the goods or work enumerated.
2	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.
3	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 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.
4	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:
	(1) Materials which are physically incorporated in the finished product; and
	(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.
	The following are examples of the materials referred to above:
	(a) Rubber and canvas which are physically incorporated in rubber hose.
	(b) Sensitised photographic surfaces and chemicals used in the development of photographic plates and prints.
	The following would not be regarded as materials used in the manufacture of goods:
	(1) Plant, machinery, and tools, also materials used in their operation or maintenance.
	(2) Articles used directly or indirectly in the distribution or sale of goods.
	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:
	(a) Typewriters, lubricating oil.
	(b) Office stationery and equipment, motor vehicles, and advertising matter for the sale of goods.
5	In the case of persons, firms, or companies licensed as wholesalers under the Act who sell—
	(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
	(b) Leather goods such as attache cases and ladies' handbags, or other taxable goods,—and with respect to which the Collector is satisfied that such goods have been bona fide 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.
	In the case of (a) stationery manufactured pursuant to special orders or (b) goods sold by such persons, firms, or companies otherwise than as set out above, the sale value shall be the price for which the goods are actually sold.
6	In the case of persons, firms, or companies licensed as wholesalers or manufacturing retailers under the Act who sell "commercial" gramophone recordings to consumers, e.g., advertising agencies, the sale value for the purposes of paragraph (a) of subsection (1) of section 13 of the Act is to be assessed on the basis of the price charged excluding such charges as script writer's or composer's fees and artist's fees (voice charges).
	In the case of recordings sold to retailers the sale value shall be the price for which the goods are actually sold.
	For the purposes of this decision "commercial" recordings are defined as those made for advertising purposes.
7	The following operations are not regarded as manufacturing operations for the purposes of the Act:
	(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 or otherwise engraved in a decorative sense and the commercial value so enhanced, the engraving is regarded as a manufacturing operation for the purposes of the Act.
	(3) Incorporating goods into buildings.
	(4) Packing bulk goods into small packages by a retailer.
	(5) Blending (including fortification) 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).

Decision No.	Decision
8	<p>The following are regarded as liable to sales tax:</p> <p>Engines, motors, and other driving devices which—</p> <p>(a) Form an integral and inseparable part of a taxable machine or appliance; or</p> <p>(b) Are mounted in the same housing as a taxable machine or appliance; or</p> <p>(c) Form part of the structure of a taxable machine or appliance.</p>
9	<p>The following decisions under statutory exemptions are shown below (Exemptions are printed in bold face type).</p>
Item No.	Goods
1	<p><b>ADHESIVES, ALL KINDS—</b></p> <p>Goods EXEMPT under Item 1—</p> <p>Adfast</p> <p>Dextrine.</p> <p>“Dispersatex” No. 539.</p>
3	<p><b>AIRCRAFT AND ARTICLES (INCLUDING RUBBER TYRES AND TUBES) SPECIALLY SUITED FOR USE AS PARTS THEREOF—</b></p> <p>Goods EXEMPT under Item 3—</p> <p>Straps (passengers’ safety belts) for fixing permanently to the seats of aircraft.</p>
6	<p><b>APPAREL, FOOTWEAR, AND HEADWEAR, ALL KINDS, AND ALL ARTICLES, PREPARATIONS, AND MATERIALS (OTHER THAN COSTUME JEWELLERY), SPECIALLY SUITED FOR THEIR MANUFACTURE, RENOVATION, OR REPAIR—</b></p> <p>Goods EXEMPT under Item 6—</p> <p><b>APPAREL—</b>Arm bands, including arm bands of spring wire.</p> <p>Belts, safety.</p> <p>Covers and clothing for animals, including cover strapping.</p> <p>Cuff links.</p> <p>Diaper liners of paper.</p> <p>Dolls’ clothing.</p> <p>Handkerchiefs, textile or paper.</p> <p>Harness for securing children in perambulators, or controlling a child while walking.</p> <p>Ornaments for permanent attachment (e.g., sewing) to apparel.</p> <p>Regalia for societies other than those registered under the Friendly Societies Act 1909.</p> <p>(NOTE—Button badges, brooches, etc., for ordinary wear, when not forming part of the officially recognised regalia to be worn at lodge meetings, are not included under this decision).</p> <p>Sanitary pads and towels, including Tampons.</p> <p>Sequins.</p> <p>Studs, collar and shirt.</p> <p>Tie slides.</p> <p><b>FOOTWEAR—</b></p> <p>Boots, and shoes, dolls’.</p> <p>Spur straps.</p> <p>Studs for football boots.</p> <p><b>HEADWEAR—</b></p> <p>Ornamental hair slides.</p> <p>Hair nets.</p>
7	<p><b>ARTICLES AND MATERIALS, SPECIFIED BY THE MINISTER, AND ON SUCH CONDITIONS AS HE MAY PRESCRIBE, SUITED FOR, AND TO BE USED SOLELY IN, THE FABRICATION OR REPAIR OF GOODS WITHIN NEW ZEALAND (EXCLUDING WATCH ESCAPEMENTS AND PARTS, AND JEWELS FOR WATCHES)—</b></p> <p>Goods EXEMPT under Item 7—</p> <p>All goods admissible under Item 448 of the Customs Tariff excluding watch escapements and parts, and jewels for watches.</p>
8	<p><b>ARTICLES SUITED FOR THE USE OF BLIND, DEAF, OR DUMB PERSONS, AS MAY BE APPROVED BY THE MINISTER—</b></p> <p>Goods EXEMPT under Item 8—</p> <p>Braille books and playing cards.</p> <p>Frames, interlining, used by the blind in writing.</p> <p>Machines for embossing Braille signs.</p> <p>Paper tape when declared for use with Braille shorthand machines.</p> <p>Typewriters having Braille keyboards.</p> <p>Watches specially made to enable blind persons to tell the time.</p>
9	<p><b>ARTISTS’ MATERIALS - VIZ, ACADEMY BOARDS, CANVAS IN THE PIECE OR ON STRETCHERS, OILED PAPER AND DRAWING PAPER IN BLOCKS, COLOURS, PALETTES, AND PALETTE KNIVES—</b></p> <p>Goods EXEMPT under Item 9—</p> <p>Ink, white, for photographic use.</p> <p>Pencils, spotting, with chalk cores, for photographers’ use.</p>

Item No.	Goods
10	<b>BADGES AND MEDALS, ALL KINDS—</b> <b>Goods NOT EXEMPT under Item 10—</b> Rings, ear-rings, pendants, or similar articles of jewellery bearing the name or insignia of a club or society.
11	<b>BASKETWARE, WICKER AND CANE, AND CANES, RATTANS, AND SIMILAR FLEXIBLE MATERIALS FOR THE MANUFACTURE OF BASKETWARE—</b> <b>Goods EXEMPT under Item 11—</b> Bamboo. Baskets made solely from wicker and cane, woven on to a wooden base. <b>Goods NOT EXEMPT under Item 11—</b> Baskets of wicker and cane and having ornamental plastic thongs. "Baskets" made by sewing together courses of plaited straw.
14	<b>BELLS, OTHER THAN THOSE OF THE TYPE USED AS CHRISTMAS OR OTHER DECORATIONS OR AS TOYS—</b> <b>Goods EXEMPT under Item 14—</b> Chiming apparatus, electrically operated, automatic, comprising a time switch, striker or strikers, metal sounding tube or tubes, amplifier and loudspeaker, designed to simulate the ringing of bells. Chimes, other than electric. Photo-electric warning bell systems sold as a unit.
18	<b>BOLTS AND BOLT ENDS, RIVETS, SCREWS, WASHERS, NUTS AND SIMILAR ARTICLES, ENGINEERS' STUDS AND STUDDING; SCREW HOOKS AND SCREW EYES—</b> <b>Goods EXEMPT under Item 18—</b> Circlips. Clutch facings made from asbestos and metal, moulded or stamped in the form of uninterrupted circles, and whether or not holed for bolts. Dowels, metal. Gaskets, circular, having a single orifice, whether or not holed for bolts. Rings, copper and asbestos, plain.
22	<b>BRUSHWARE, ALL KINDS, INCLUDING BROOMS AND MOPS, AND ARTICLES AND MATERIALS SPECIALLY SUITED FOR USE IN THEIR MANUFACTURE—</b> <b>Goods EXEMPT under Item 22—</b> Boxed or cased sets comprising only hair brushes, comb and mirror in cases, with handles which have no provision or space for containing other articles. Brooms and mops, childrens'. Feather and similar dusters.
23	<b>BUILDERS' AND CABINETMAKERS' HARDWARE—</b> <b>Goods EXEMPT under Item 23—</b> Curtain fittings. Door and gate fittings including stops, wedges, closers and draught excluders. Handrail brackets. Hooks, cup and ruler. Hooks for hanging mirrors or pictures. Shelves.
24	<b>BUTTONS, BUCKLES, AND SIMILAR ARTICLES USED AS FASTENERS (OTHER THAN OF PRECIOUS METAL)—</b> <b>Goods EXEMPT under Item 24—</b> Upholsterers' buttons.
31	<b>CEMENT, BUILDING—</b> <b>Goods EXEMPT under Item 31—</b> Aerocem. Flooring cement, cushion coat. Sika.
32	<b>CHAIN, METAL, NOT BEING OF PRECIOUS METAL OR COATED WITH PRECIOUS METAL, ALSO HOOKS, RINGS, AND SHACKLES THEREFOR—</b> <b>Goods EXEMPT under Item 32—</b> Split rings. Tyre chains for motor vehicles.
33	<b>CHALKS, SCHOOL—</b> <b>Goods EXEMPT under Item 33—</b> Crayons, being coloured chalks.
37	<b>CHEMICALS, CHEMICAL COMPOUNDS, AND CHEMICAL PREPARATIONS, INCLUDING ACIDS AND METALLIC ELEMENTS, BUT NOT INCLUDING ETHYL ALCOHOL, PERFUMERY, PERFUMED OILS, COSMETICS, OR TOILET PREPARATIONS—</b> <b>Goods EXEMPT under Item 37—</b> Activated carbon. Bases, foundation, not perfumed or coloured, for face creams and lipstick. Blood plasma, synthetic.

Item No.	Goods
37— <i>continued</i>	<p><b>CHEMICALS, CHEMICAL COMPOUNDS, AND CHEMICAL PREPARATIONS, ETC.—<i>ctd.</i></b>  <b>Goods EXEMPT under Item 37—<i>continued</i></b>            Brake fluids, being mixtures of chemicals, even if containing castor oil.            Cigarettes, medicated, containing no tobacco.            De-icing fluid, aviation.            Hair waving preparations, viz:                Heat producing chemicals in perforated foil envelopes.            Incense.            Petroleum ether.</p>
38	<p><b>DRUGGISTS' SUNDRIES, NOT INCLUDING COSMETICS, TOILET REQUISITES, TOILET PREPARATIONS, OR PERMANENT CONTAINERS THEREFOR—</b>  <b>Goods EXEMPT under Item 38—</b>            Massage machines, vibratory.            Nail files of emery paper or wood veneer.            Plastic skin for dressing burns and wounds.</p>
43	<p><b>PREPARATIONS (NOT BEING PREPARATIONS OTHERWISE EXEMPTED) AS MAY BE APPROVED BY THE MINISTER, WHEN PURCHASED EXCLUSIVELY FOR USE IN HOSPITALS UNDER THE CONTROL OF HOSPITAL BOARDS OR IN PRIVATE HOSPITALS AS DEFINED IN SECTION 118 OF THE HOSPITALS ACT 1957, OR IN PUBLIC INSTITUTIONS UNDER THE MENTAL HEALTH ACT 1911, AND SUCH OTHER INSTITUTIONS AS MAY BE APPROVED BY THE MINISTER—</b>  <b>The following institutions have been approved under Item 43:</b>            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.  <b>The following goods have been approved under Item 43:</b>            Alcohol.            Chalk, prepared and precipitated.            Liquorice.            Medicated confectionery.</p>
45	<p><b>CINEMATOGRAPHS AND OTHER IMAGE PROJECTORS, INCLUDING ACCESSORIES PECULIAR THERETO, AND FILMS, FILM STRIPS, AND SLIDES THEREFOR—</b>  <b>Goods EXEMPT under Item 45—</b>            Amplifiers, loud speakers, record players, when sold with and forming part of original equipment for cinematograph projectors or when sold to a purchaser who declares that they will be used only in conjunction with cinematograph projectors.            Projection screens.            Slide filing boxes for magic lantern slides.</p>
47	<p><b>CLOCKS, TIME REGISTERS, AND TIME DETECTORS NOT BEING WATCHES—</b>  <b>Goods EXEMPT under Item 47—</b>            Charts, paper, printed and ruled, for use with time recording clocks.</p>
48	<p><b>CLOTHES DRIERS AND AIRERS, CLOTHES LINES, CLOTHES PEGS, AND ACCESSORIES THEREFOR—</b>  <b>Goods EXEMPT under Item 48—</b>            Peg tidies.</p>
50	<p><b>COFFINS, COFFIN FURNITURE AND TRIMMINGS; CREMATORIUM URNS, AND TOMB-STONES—</b>  <b>Goods EXEMPT under Item 50—</b>            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>
53	<p><b>COMBS, HAIR AND TOILET—</b>  <b>Goods NOT EXEMPT under Item 53—</b>            Colour combs (hair combs with a cake of wax-based hair dye attached to the teeth).</p>
54	<p><b>CONTAINERS OF ANY MATERIAL SUITED FOR STORING FOODS OR LIQUIDS; SYPHON BOTTLES AND OTHER CONTAINERS FOR DISPENSING BEVERAGES UNDER PRESSURE—</b>  <b>Goods EXEMPT under Item 54—</b>            Bags, plastic, envelope type.            Bottles, glass, used for dispensing oil in service stations.            Jam and preserving jar covers and covering material.            Jerricans.            Kegs fitted to enable them to be charged with gas.                Examples: "Hyflo" drink dispenser; "Spark Ale" kegs.</p>

Item No.	Goods
54— <i>continued</i>	<b>CONTAINERS OF ANY MATERIAL SUITED FOR STORING FOODS OR LIQUIDS, ETC.—</b> <i>continued</i> <b>Goods NOT EXEMPT under Item 54—</b> “Thermol” and similar insulated food carrying bags.
55	<b>CORDAGE, ROPE, AND TWINE, ALL KINDS—</b> <b>Goods EXEMPT under Item 55—</b> Tapes, tying, being substitutes for twine. Tow ropes, being merely a length of cordage.
61	<b>CUTLERY, ALL KINDS—</b> <b>Goods EXEMPT under Item 61—</b> Cheese cutting wires. Holders specially designed to enable razor blades to be used as scrapers or knives. Knife sharpening steels. Pencil sharpeners. Scoops and spoons for serving ice cream. Sheaths for sheath knives. Scissors. Wooden letter slitters.
65	<b>DISPENSERS FOR ADHESIVE TAPES AND OTHER PACKAGING MATERIALS—</b> <b>Goods EXEMPT under Item 65—</b> Adhesive dispensers in the form of a pen: Examples: Poppet, Gluesticks.
68	<b>EARTH, SAND, GRAVEL, ROCK, AND SIMILAR MATERIALS; SEA SHELLS AND FOWL GRIT—</b> <b>Goods EXEMPT under Item 68—</b> Coral, rough, unworked. Diatomaceous earth, Kieselguhr, Diatomite. Mineral earths and clays, ground or pulverised but not otherwise worked. Marble chips. Pumice, calcined or raw. Road metal, including screenings.
69	<b>EDUCATIONAL APPARATUS, ARTICLES, AND MATERIALS, AS MAY BE APPROVED BY THE MINISTER—</b> <b>Goods EXEMPT under Item 69—</b> Goods admissible under Item 416 of the Customs Tariff. The following goods when purchased for use solely for educational purposes in a school, college, or university: Aquariums. Radio sets. Crayons, other than coloured chalks.
76	<b>ELECTRIC MOTORS, ALSO STARTERS, CONTROLLERS AND SLIDE RAILS THEREFOR, AND STARTING CONDENSERS FOR SINGLE PHASE MOTORS—</b> <b>Goods EXEMPT under Item 76—</b> Electric motors and controllers for electrically propelled vehicles. Magneto coils.
78	<b>EQUIPMENT, APPARATUS, AND MATERIALS, AS MAY BE APPROVED BY THE MINISTER, SPECIALLY SUITED FOR USE IN THE DISTRIBUTION AND CONTROL OF ELECTRICITY—</b> <b>Goods EXEMPT under Item 78—</b> Armour rods, being bundles of metal rods, tapered at each end and ferrules for use therewith, used to dampen vibration in power transmission lines. Base blocks and flanges. Battery chargers. Circuit makers and breakers including ignition distributors for oil engines. Condensers. Conduit and fittings therefor. Connectors, wire and cable, including ceiling roses, and parts therefor. Distribution boards and boxes including jointing boxes. Emergency lighting units consisting of a cabinet containing a battery charger and storage battery, with a contactor and control equipment mounted on a switchboard. Fuses. Insulators, all kinds, except reel, bobbin, egg, and similar types of insulators for use in conjunction with wireless broadcast receiving sets. Lightning arresters. Line filters for preventing radio interference. Plugs, appliance, even if in combination with flex. Poles or towers specially suited for use in electric transmission lines, and fittings therefor. Rectifiers, being devices the sole function of which is to convert alternating to direct current. Relays. Rheostats and resistances including reactance and choking coils. Switchboards and fuseboards and panels therefor. Switches, including ignition lock switches and ignition keys for motor vehicles. Terminals. Transformers.

Item No.	Goods
78— <i>continued</i>	<p><b>EQUIPMENT, APPARATUS, AND MATERIALS, ETC.—<i>continued</i></b>  <b>Goods EXEMPT under Item 78—<i>continued</i></b>  Vibrators and other devices peculiar to the conversion of one type of electric current to another.  Voltage regulators.  Wires and cables, insulated.  Wall plugs and sockets therefor.  Vacuum units for operating distributors of motor vehicles.  Power control units consisting of a step down transformer, a choke and a variable resistance, and used in the operation of electric toy train sets.  <b>Goods NOT EXEMPT under Item 78—</b>  “Harness” and wiring sets for motor vehicles, made up.</p>
82	<p><b>GENERATORS, ELECTRIC—</b>  <b>Goods EXEMPT under Item 82—</b>  Generating sets, direct current, miniature, as defined in Part 16 of the Electrical Wiring Regulations.</p>
84	<p><b>ELECTRIC HEATING AND COOKING APPLIANCES—</b>  <b>Goods EXEMPT under Item 84—</b>  Demisters and defrosters, windscreen, electrically heated.  Hair and hand driers, electric.</p>
86	<p><b>ELECTRIC LAMPS, INCLUDING TORCHES, BUT EXCLUDING LAMPS PECULIAR TO USE ON MOTOR VEHICLES; ALSO BULBS AND TUBES FOR THE PRODUCTION OF ELECTRIC LIGHT—</b>  <b>Goods EXEMPT under Item 86—</b>  Lampholders and adaptors for use therewith.  Lampshades.  Photographic safelights.  “Trouble lamps” or “Inspection lamps” for use in garages and factories (electric lamps in a protected hand-holder used as an extension flex).  Watertight and gastight fittings for electric lights.  <b>Goods NOT EXEMPT under Item 86—</b>  Sealed beam spotlights.</p>
87	<p><b>ENGINE PACKING—</b>  <b>Goods EXEMPT under Item 87—</b>  Asbestos millboard.  Boiler lagging.  O-Rings.  Packing rings composed of material impregnated with graphite or grease, whether in the form of split rings, rings in segments, or washers.  Sheet packings made from rubber reinforced with layers of textile.  Sheet packings similar in appearance to waterproofed paper or cardboard, specially treated to render them impervious to oil or water.</p>
88	<p><b>ENGINES OTHER THAN THOSE FOR MOTOR VEHICLES AND MOTOR CYCLES—</b>  <b>Goods EXEMPT under Item 88—</b>  Mufflers, pistons, cylinder sleeves, and piston rings, suited for use on engines other than motor vehicle and motor cycle engines.</p>
91	<p><b>EYES, ARTIFICIAL—</b>  <b>Goods NOT EXEMPT under Item 91—</b>  Eye movements for toys.</p>
96	<p><b>FILTERS AND FILTERING MEDIA AND BASE EXCHANGE MEDIA FOR WATER SOFTENING—</b>  <b>Goods EXEMPT under Item 96—</b>  Zeolites for water purification.</p>
97	<p><b>FIREARMS, AMMUNITION, AND EXPLOSIVES (EXCLUDING FIREWORKS)—</b>  <b>Goods EXEMPT under Item 97—</b>  Air guns, air pistols, air rifles, all kinds.  Cartridges for use with hammers for driving studs into walls, etc.  Cartridges blasting.  Detonators.  Fuses, blasting.  Gun cases.  Pellets, air rifle.  Percussion caps.</p>
98	<p><b>FIREFIGHTING EQUIPMENT PECULIAR TO USE BY FIRE BRIGADES, OR IN FIRE EXTINGUISHING, AND SUCH OTHER ARTICLES AS MAY BE APPROVED BY THE MINISTER; CHEMICAL FIRE EXTINGUISHERS—</b>  <b>Goods EXEMPT Under Item 98—</b>  Asbestos blankets.  Hose bandages, cradles, driers, and ramps.  Sprinklers and fire alarm installations, automatic, and fire protection installations using chemical foam solutions or carbon dioxide gas.  Steel towers for drying fire hoses.  Strainers, metal, and basket.  Street fire alarm boxes.</p>



Item No.	Goods
101	<b>FLOCK, KAPOK, WADDING, AND SIMILAR PADDING MATERIAL—</b> <b>Goods EXEMPT under Item 101—</b> Feather down. Plastic foam chips. Sponge rubber chips. Spraying flock.
102	<b>FLOORCOVERINGS, AND FIXING MEDIA THEREFOR—</b> <b>Goods EXEMPT under Item 102—</b> Carpet and linoleum felt paper in rolls. Rubber carpet underlay. Sidco paper felt in rolls. Skins tanned in the hair or wool.
105	<b>FOOD AND FOODSTUFFS, NATURAL OR PROCESSED (NOT BEING CONFECTIONERY), INCLUDING FOOD AND FOODSTUFFS FOR ANIMALS; ALSO MATERIALS OF A KIND COMMONLY USED IN THE PREPARATION THEREOF—</b> <b>Goods EXEMPT under Item 105—</b> Altar bread and passover bread. Caramel. Cake bands and cake frills. Cake ornaments or decorations of any material. Colours or dyes, natural or artificial for colouring foodstuffs. Cuttlefish bone. Ice blocks and ice block sticks. Ice cream, including chocolate coated ice cream. Linseed foots, being the residue after linseed oil has been drained from tanks. Linseed meal. Meat curing preparations. Skewers, meat. Soya meal.
107	<b>FUEL, ALL KINDS, INCLUDING GAS, BUT NOT INCLUDING METHYLATED SPIRITS—</b> <b>Goods EXEMPT under Item 107—</b> Blazo firelighters.
109	<b>FURNITURE, UPHOLSTERY, AND BEDDING, OF ALL KINDS, AND ARTICLES AND MATERIALS PECULIAR TO USE IN THEIR MANUFACTURE, BUT NOT INCLUDING VASES, ORNAMENTS, RADIO AND TELEVISION SETS AND GRAMOPHONES, COMBINED OR SEPARATE, OR CABINETS THEREFOR—</b> <b>Goods EXEMPT under Item 109—</b> <b>Furniture</b> Bookends. Baby swings. Candlesticks. Castors and castor cups for furniture. Chair tips. Flower pot holders unsuited for use as vases. Garage equipment— Cabinets for the storage and display of bottles or other containers of oil. Drum shields or screens. Garden, park, veranda, and summerhouse furniture of any material. Plaque wall holders. Play-pens for children. Shop and office furniture— Barbers' chairs. Carpenters' and other industrial benches. Counter grilles and screens. Filing cabinets including filing pockets for fitting therein when imported or sold therewith. Lay figures, busts, and dress stands. Ledger posting trolleys and trays. Office cabinets, including safes, fire and/or burglar resisting. Stands used to display goods in shops. Trays, document. Toy furniture. <b>Upholstery—</b> Loose covers for motor vehicle seats. <b>Bedding—</b> Carry cots. Cot and pram covers. Ground sheets. Travelling rugs; bush rugs, fringed. Waterproof sheeting, cot and hospital. <b>Goods NOT EXEMPT under Item 109—</b> Cabinets for radios and loudspeakers even when sold separately. Cash boxes and deed boxes. Motor vehicle chairs or seats, and metal frames for the manufacture of such articles. Garden ornaments.

Item No.	Goods
113	<p><b>GIFTS, BEING GOODS OF SUCH CLASSES AS MAY BE APPROVED BY THE MINISTER, WITH RESPECT TO WHICH THE COLLECTOR IS SATISFIED THAT THEY ARE BONA FIDE GIFTS SENT FROM ABROAD TO PERSONS IN NEW ZEALAND—</b></p> <p><b>Goods EXEMPT under Item 113—</b>  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 and diaries.  Bona fide gifts of a personal nature (other than wines, spirits, or radio sets) not exceeding £10 in value.</p> <p><b>Goods NOT EXEMPT under Item 113—</b>  Wines or spirits sent to New Zealand free of charge for free distribution.  Trade samples of a firm's own products sent to New Zealand free of charge for free distribution.</p>
114	<p><b>GLASS, ALL KINDS, IN SHEET—</b></p> <p><b>Goods EXEMPT under Item 114—</b>  Glass sheet cut to shape, including windscreens for motor vehicles.  Watch and clock glasses.</p>
127	<p><b>HOSE AND HOSES, FLEXIBLE, AND FITTINGS THEREFOR; ALSO HOSE REELS—</b></p> <p><b>Goods EXEMPT under Item 127—</b>  Hose, even if moulded to special shapes, e.g., motor vehicle radiator hose.</p> <p><b>Goods NOT EXEMPT under Item 127—</b>  Muffler clamps.</p>
128	<p><b>HOSPITAL BOWLS, TRAYS, AND OTHER UTENSILS—</b></p> <p><b>Goods EXEMPT under Item 128—</b>  Refills of waxed cardboard or other material for sputum cups.</p>
130	<p><b>HOUSEHOLD UTENSILS AND ARTICLES OF A KIND COMMONLY USED FOR DOMESTIC PURPOSES, INCLUDING TABLEWARE AND KITCHENWARE, BUT EXCLUDING VASES AND ORNAMENTS—</b></p> <p><b>Goods EXEMPT under Item 130—</b>  Ashtrays.  Buckets, children's beach.  "S" Hooks.  Thermos and other vacuum flasks and jars.  Fly swats.  Tooth picks and savoury sticks.</p> <p><b>Goods NOT EXEMPT under Item 130—</b>  "Hip flasks"—being flasks covered with leather or basketware or in leather cases.</p>
132	<p><b>INK, PRINTING; POWDERS AND PELLETS FOR MAKING PRINTING INK—</b></p> <p><b>Goods EXEMPT under Item 132—</b>  Duplicating ink.  Silk screen ink.  Stamp and pad ink.</p>
135	<p><b>JOINERY—</b></p> <p>NOTE—The term "joinery" as used in Item 135 covers all wooden fittings permanently embodied in a building, and includes doors, architraves, and frames, window sashes, staircases, built-in wardrobes, cupboards and drawers.</p> <p><b>Goods EXEMPT under Item 135—</b>  Target frames for rifle ranges.  Trellis, wooden.  Wooden telescopic or extension planks for tradesmen's use.</p>
137	<p><b>LADDERS—</b></p> <p><b>Goods EXEMPT under Item 137—</b>  Adjusta-grip safety ladder fittings.  Combination chair, ironing board, and step ladder.  Combination stool and step ladder.  Ladders, rope.</p>
138	<p><b>LAMPS AND LANTERNS, AND FITTINGS AND ACCESSORIES THEREFOR, BUT NOT INCLUDING THOSE PECULIAR TO USE ON MOTOR VEHICLES; LAMPWICK AND CANDLEWICK; CANDLES, NIGHT LIGHTS, AND TAPERS—</b></p> <p><b>Goods EXEMPT under Item 138—</b>  Wicks for cigarette lighters.  Beacons and floodlights for aerodromes.</p>

Item No.	Goods
142	<p><b>LIFESAVING AND OTHER APPARATUS FOR THE PROTECTION OF LIFE, AS MAY BE APPROVED BY THE MINISTER—</b>  <b>Goods EXEMPT under Item 142—</b>  Apparatus for use in poisonous gases or smoke.  Aqualung equipment comprising air cylinders, regulating valves, and harness.  Diving dresses, and apparatus specially constructed for and peculiar to use therewith.  Guns, line throwing, specially suited for throwing lines to ships.  Inhalators, oxygen, consisting of pressure reducing valve, pressure gauges, breathing bag, mask, and rubber hose, for administering oxygen to persons suffering from gas poisoning, electric shock, etc.  Lifebelts and life jackets.  Parachutes for use by aviators.  Reels, life saving, and lines and belts for use therewith.  Resuscitating tubes for mouth to mouth respiration.  Stings, life saving and safety.</p>
143	<p><b>MACHINERY, IMPLEMENTS, APPLIANCES, AND OTHER ARTICLES SPECIALLY SUITED FOR USE IN FARMING, FORESTRY, FISHERIES, BEEKEEPING, POULTRY KEEPING, AND HORTICULTURE, BUT NOT INCLUDING VEHICLES FOR THE TRANSPORT OF PASSENGERS OR GOODS—</b>  <b>Goods EXEMPT under Item 143—</b>  Baskets, wire, for holding eggs in incubators.  Batteries when sold with electric fences as original equipment therefor.  Bird scaring devices designed for use in orchards and gardens.  Cleaning machines for cleaning eggs, fruit, or vegetables, prior to packing.  Edge trimmers, lawn.  Flower boxes, flower tubs and saucers, and seedling trays.  Flower and plant pots or urns, ornamental or plain, having a drainage hole in the base.  Greenhouses, portable.  Hanging wire baskets for growing plants.  Hedge cutting machines.  Killing appliances for stock.  Lawn mowers.  Lime sowers.  Manure spreaders for stable manure.  Shepherds' whistles.  Watering cans.  Wheels, pressed steel, fitted with pneumatic tyres of 2 ply rating or with solid rubber tyres, specially suited for use on lawnmowers and having an overall diameter (i.e. wheel plus tyre) not exceeding 16 in. and width not exceeding 4 in.  <b>Goods NOT EXEMPT under Item 143—</b>  Toy watering cans.  Spare tires for lawnmowers unless otherwise exempted.</p>
145	<p><b>BLOWERS AND FANS, EXHAUST, BLAST, OR VENTILATING—</b>  <b>Goods EXEMPT under Item 145—</b>  Fan blades with pulleys attached, and pulleys having fan vanes or blades cast into their structure.  Fans for oil engines of motor vehicles or tractors.</p>
151	<p><b>METALWORKING, WOODWORKING, STONEMWORKING, AND GLASSWORKING MACHINES AND APPLIANCES—</b>  <b>Goods EXEMPT under Item 151—</b>  Magnets, permanent, all sizes.  Stands for drills.  Stands specially suited for holding oil engines under repair or overhaul.</p>
156	<p><b>WINCHES, CRANES, CAPSTANS, WINDLASSES, AND HOISTS—</b>  <b>Goods EXEMPT under Item 156—</b>  Bollards, revolving, for use with capstans on wharves.  Pulley blocks.  Supports, such as towers, hangers, and gantries, for cranes.  Sheaves.  Tracks and rails, overhead, and fittings therefor.</p>
157	<p><b>MACHINERY, MACHINES, MACHINE TOOLS, AND APPLIANCES PECULIAR TO USE IN THE MANUFACTURE, PROCESSING, OR PACKAGING OF GOODS BUT NOT INCLUDING VEHICLES, PHOTOGRAPHIC EQUIPMENT, OR DUPLICATING MACHINES AND APPLIANCES (EXCEPT SUCH TYPES AS MAY BE IN ANY SPECIAL CASE BE APPROVED BY THE MINISTER); ALSO, SUCH OTHER MACHINERY, MACHINES, MACHINE TOOLS, AND APPLIANCES PECULIAR TO MANUFACTURING, INDUSTRIAL, AND OTHER PROCESSES AS MAY BE APPROVED BY THE MINISTER—</b>  <b>Goods EXEMPT under Item 157—</b>  Goods admissible under Item 352 of the Customs Tariff.  Air cleaning units, air conditioners, and air filters, for use in buildings.  Boilers, and boiler stokers.  Brake bleeders for running off the liquid from hydraulic brakes.  Chlorinators for purifying water supplies by adding automatically a liquid germicidal chemical.  Coils of stainless steel tubing.</p>

Item No.	Goods
157— <i>continued</i>	<p><b>MACHINERY, IMPLEMENTS, APPLIANCES, ETC.—<i>continued</i></b>  <b>Goods EXEMPT under Item 157—<i>continued</i></b></p> <p>Controls, hydraulic, comprising pumps, control valves, and oil reservoir, mounted together as a unit for attachment to tractors to control the operation of equipment such as bulldozers and loader shovels.</p> <p>Disinfectors, portable steam, for disinfecting clothing or laundry work.</p> <p>Drilling, punching, and perforating machines and appliances for paper.</p> <p>Earthing sticks, electrical, being safety devices used by electrical wiremen.</p> <p>Envelope opening, and envelope sealing machines.</p> <p>Film rewinding machines.</p> <p>Flushers, crankcase or gear.</p> <p>Folding machines for paper and cardboard.</p> <p>Gambrels.</p> <p>Garage appliances—</p> <p>Skates, jacking, being wheeled cradles for placing under the wheels of cars in order to lift them slightly and facilitate their movement and storage in a confined space.</p> <p>Gas syphon boxes.</p> <p>Gaskets, single orifice.</p> <p>Gates, sluice and flood, of metal or reinforced concrete, and fittings therefor.</p> <p>Governors for turbines.</p> <p>Hoffman drying and deodorising cabinet.</p> <p>Hoppers and screens for stone crushing plant.</p> <p>Hoppers, fuel feed, for use with Dutch ovens for sawmill boilers.</p> <p>Iceless cartridges for maintaining ice cream at low temperatures.</p> <p>Lays or templates of cardboard for use in dress-cutting.</p> <p>Logging arches.</p> <p>Meatworks appliances—</p> <p>Beef roller hooks or skids.</p> <p>Leg hooks and runners.</p> <p>Pickling troughs of concrete.</p> <p>Scissor grippers for lifting slaughtered cattle.</p> <p>Skin trays for use in carrying treated sheep skins from the painting tables to the wool pullers.</p> <p>Trays for use in carrying meat undergoing treatment in dehydration chambers.</p> <p>Strainers, offal, of steel.</p> <p>Merry-go-rounds.</p> <p>Moulds.</p> <p>Piston and cylinder assemblies, hydraulic.</p> <p>Piston rings designed for cylinders exceeding 5" in internal diameter.</p> <p>Presses.</p> <p>Rail tractors or locomotives.</p> <p>Mechanical appliances, whether or not hand operated, for projecting, dispersing or spraying liquids or powders.</p> <p>Rollers, hand propelled, or motor driven and pedestrian controlled, for rolling lawns, cricket pitches, footpaths, and the like.</p> <p>Screens, grizzly, revolving, or vibrating.</p> <p>Sifting and separating machines and appliances.</p> <p>Smoke boxes and smoke stacks for boilers, including structural steel stands or supports therefor.</p> <p>Splicers for joining film or sound recording tape.</p> <p>Stapling machines for paper, hand operated.</p> <p>Stills.</p> <p>Transmission gear—</p> <p>Bearings for line shafting, including plummer blocks other than ball or roller bearing plummer blocks.</p> <p>Couplings and collars for shafting.</p> <p>Pedestals and shoe plates for plummer blocks.</p> <p>Pulleys.</p> <p>Shafting with key ways cut, or otherwise worked, not being flexible shafting.</p> <p>Sheaves.</p> <p>Trolleys for overhead runways when not forming structural parts of hoists or pulley blocks.</p> <p>Trucks, elevating and similar, Lemcol and similar, being manually operated trolleys the platforms of which may be raised or lowered slightly to enable goods to be transported in warehouses and factories.</p> <p>Trucks for moving oil tanks or other parts of switchboards when imported or sold separately.</p> <p>Trucks, trolleys, and cars, charging, for furnaces and ovens, when imported or sold separately.</p> <p>Turntables and other mechanical appliances used to display or advertise goods.</p> <p>Twich bars, being load binders.</p> <p>Trays, bottle washing, being wire baskets specially suited for holding bottles during the processes of washing, draining and drying.</p> <p>Trays, vegetable dehydration, of wire, for use as containers for vegetables receiving dehydration treatment.</p> <p>Trestles, tradesmen's</p> <p>Vulcanised discs for valves.</p> <p>Winches and cranes, lifting gear for use with, viz—</p> <p>Hampers.</p> <p>Horse and bull boxes.</p> <p>Slings.</p> <p>Spreaders for lifting motor vehicles.</p> <p>Trays for lifting fruit.</p> <p>Trays for lifting motor vehicles.</p> <p>Wire strops.</p>

Item No.	Goods
162	<p><b>MEASURING, COUNTING, TESTING, INDICATING, AND RECORDING MACHINES, INSTRUMENTS, AND APPLIANCES (NOT INCLUDING ANY OF THE FOLLOWING, VIZ. WATCHES; ACCOUNTING, BOOK-KEEPING, CALCULATING, COMPUTING, CASH-REGISTERING, OR TABULATING MACHINES OR APPLIANCES; SLIDE RULES; GRAMOPHONES, TAPE-RECORDERS, DICTATING OR OTHER MACHINES OR APPLIANCES FOR RECORDING SOUND OR VISUAL IMAGES)—</b>  <b>Goods EXEMPT under Item 162—</b>  Dip sticks for indicating the level of oil in the sumps of motor vehicles.  Direction finding equipment, radio, consisting of receiver, direction finding unit, and aerial unit.  Indicator boards, comprising (1) electric lamps mounted on panels (with or without audible signalling devices) or (2) mechanical signals such as pendulums, and having provision for labelling the lamps or other devices to show the origin of the signals received.  Paper charts, in rolls or sheets, printed and ruled, for use with measuring and recording instruments.  Paper, recording, for echo sounding instruments being special blank hygroscopic paper chemically treated so as to show markings under a stylus actuated by an electric current.  Radar transmitting and receiving sets.  Range finders, being attachments for cameras.  Tape, paper, carbon coated, mounted on metal reels, and peculiar to demand meters.  Weather indicators.</p>
163	<p><b>METAL INGOTS, BILLETS, BLOOMS, PIGS, BAR, BOLT, ROD, CHANNEL, GIRDER, SHEET, PLATE, AND HOOP UNWORKED—</b>  <b>Goods EXEMPT under Item 163—</b>  Cast bars or rods which have been "proved" by turning in a lathe to detect surface flaws will be regarded as "unworked" for the purposes of the exemption.  Metal bars, cast, cored, or solid.  Gold or silver, granulated.  Gold or silver sheet.</p>
164	<p><b>METAL GALVANISED SHEET, FLAT OR CORRUGATED—</b>  <b>Goods EXEMPT under Item 164—</b>  Hoop iron, galvanised.</p>
166	<p><b>METAL FOIL—</b>  <b>Goods EXEMPT under Item 166—</b>  Gold leaf.</p>
167	<p><b>METAL LATHING, MESH, AND TIES—</b>  <b>Goods EXEMPT under Item 167—</b>  Glass substitutes consisting of metal wove wire or mesh covered with a transparent composition.</p>
173	<p><b>METAL WIRE, PLAIN OR BARBED, OR PREPARED IN ANY WAY TO MAKE IT SUITABLE FOR BALING AND SIMILAR PURPOSES—</b>  <b>Goods EXEMPT under Item 173—</b>  Tape, paper, reinforced with wire for tying plants, etc.  Wire, precious metal.  Wire, recording, for use with tape recording machines.  Wire ties, looped and welded, for attaching hoses to spray pumps.  Wire ties, looped for fixing roofing tiles.  Wire, welding and brazing.</p>
175	<p><b>METAL-WORKERS' SURFACE AND CASE-HARDENING COMPOUNDS; WELDING AND BRAZING RODS AND COMPOUNDS; SOLDER AND SOLDERING COMPOUNDS—</b>  <b>Goods EXEMPT under Item 175—</b>  "Soldrit" radiator cement.  Wiping metal.</p>
178	<p><b>MIRRORS AND FITTINGS THEREFOR—</b>  <b>Goods EXEMPT under Item 178—</b>  Rear view mirrors for motor vehicles.</p>
180	<p><b>MUSICAL INSTRUMENTS, ALL KINDS, INCLUDING ACCESSORIES PECULIAR THERETO AND STRINGS THEREFOR; MUSIC STANDS; TUNING FORKS, AND OTHER APPLIANCES SUITED FOR USE IN TUNING MUSICAL INSTRUMENTS; CONDUCTORS' BATONS, DRUM MAJORS' MACES, AND SIMILAR ARTICLES—</b>  <b>Goods EXEMPT under Item 180—</b>  Cases specially designed for musical instruments.  Movements for musical boxes, musical jugs, and similar articles.  Toy musical instruments.  Pickups, magnetic type, for musical instruments.  Pickups, other than those of the magnetic type, and amplifiers when imported or sold with musical instruments for which they are required, that is, instruments requiring amplification e.g., solid body guitars.</p>

Item No.	Goods
182	<p><b>NAPERY; NAPKIN RINGS, AND TABLE MATS OF ALL KINDS—</b>  <b>Goods EXEMPT under Item 182—</b>  Household linen, including d'oyleys, supper cloths, table centres and toilet sets.  Neck strips of creped or similar paper for barber's use.  Paper d'oyleys and serviettes.  Tablecloths of plastic material.  Towels, all kinds, including paper.  Typewriter mats.</p>
184	<p><b>NUMBERS AND LETTERS FOR IDENTIFICATION OF HOUSES—</b>  <b>Goods EXEMPT under Item 184—</b>  Signs and name plates for identifying houses or flats.</p>
187	<p><b>OILS, ANIMAL, CRUDE OR REFINED—</b>  <b>Goods EXEMPT under Item 187—</b>  Cod liver oil, fish oil, shark oil, and whale oil provided they have not been mixed with other materials.</p>
194	<p><b>OILS, MOULD AND FORM, AS MAY BE APPROVED BY THE MINISTER—</b>  Oils approved under Item 194—  <b>Atlantic—</b>  Mould oil and mould oils 20 and H.P. 14.  <b>Caltex—</b>  Mould oils A, B, C, D, and E.  <b>Shell—</b>  Concrete mould oil N.R. 629.  P.S. mould oil.  <b>Vacuum—</b>  Mould oils AA and BB and Form Fluid B.  Mould oil 50 BB.  <b>Wakefield—</b>  Concrete mould oil.</p>
199	<p><b>CARDBOARD BOXES, AND PAPER BOXES, COMPLETE; PAPER, AND CARDBOARD, CUT OR SHAPED FOR WRAPPERS, BOXES, OR OTHER RECEPTACLES—</b>  <b>Goods EXEMPT under Item 199—</b>  Hat shapes, paper, for packing hats.</p>
200	<p><b>CONTAINERS, BEING ORDINARY TRADE CONTAINERS FOR PACKING GOODS, EMPTY OR CONTAINING NON-TAXABLE GOODS—</b>  <b>Goods EXEMPT under Item 200—</b>  Bagwash bags for use in the conveyance of linen and clothing to and from commercial laundries.  Boxes or cases of cardboard or plastic material with pad or tray.  Cake boards.  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.  Ice cream shipping bags and mattresses.  Mail bags.  Milk bottle crates used for the distribution of milk or cream.  Seed pockets, printed or lithographed to illustrate the nature of the seeds to be packed therein and/or printed with the name of the seedsman.  Seed envelopes or packets, unprinted, on declaration that they will be sold only to bona fide seedsman for packing agricultural seeds.  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 and tins.</p>
207	<p><b>WRAPPERS, PRINTED OR UNPRINTED—</b>  <b>Goods EXEMPT under Item 207—</b>  Book covers, being wrappers for protecting library books.</p>
208	<p><b>PAINTINGS, PICTURES, DRAWINGS, ENGRAVINGS, AND PHOTOGRAPHS, FRAMED OR UNFRAMED—</b>  <b>Goods EXEMPT under Item 208—</b>  Negatives.  Photograph cases, leather covered, textile lined, and fitted with miniature photo frames.  Pictures for embroidery work, stencilled or tinted on textile mounted on cardboard.  Pictures in negative or positive form, on glass or film for making printers' plates.  <b>Goods NOT EXEMPT under Item 208—</b>  Pictures or photographs, the reverse side of which bears printing which in any way divides them into separate spaces for the address and message on postcards.</p>
209	<p><b>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—</b>  <b>Goods EXEMPT under Item 209—</b>  Plaques, metal, inscribed with particulars of historic events, names of prominent persons, or early settlers etc., for fixing to the trunks of memorial trees in public places.</p>

Item No.	Goods
212	<p><b>PAINTS, COLOURS, VARNISHES, LACQUERS, ENAMELS, AND WOOD PRESERVATIVES; PAINT THINNERS, TERE-BENE, TURPENTINE AND TURPENTINE SUBSTITUTES; PAINT REMOVERS; MATERIALS SPECIALLY SUITED FOR USE IN THE FORE-GOING—</b></p> <p>Goods EXEMPT under Item 212—  Mineral earths, colours, and clays.  Naphtha, solvent, light or semi-refined.  Tar naphtha.  Toluol.  Xylol.  Paint sets, children's.</p>
213	<p><b>PREPARATIONS, NOT BEING PAINTS, FOR THE PROTECTION OF METAL AND OTHER SURFACES AS MAY BE APPROVED BY THE MINISTER—</b></p> <p>Goods EXEMPT under Item 213—  Bars leaks.  "Bitulac" emulsions.  Caltex rustproof compound.  Coal-tar primer coating material.  Compounded rust resisting greases and oils for the treatment of metal.  "Emastak".  "Ensis" fluids types 252, 254, 256 and 260.  Esso Serakote TS112.  "Flintkote" type 1, 3, 5, and 213.  Holt's Radweld.  Houghtons - Steel gloss.  Houghtons - Rust Veto 344 and A. 2.  Liquid envelope.  "Nokorode" Nos. 1 and 2.  Pitch enamel, including "Tarnamel" and "Albion".  "Proofcote".  Rubberised chassis black.  "Rubbaseal".  Shell Ensis Compound 352.  Underseal 3M</p>
214	<p><b>PREPARATIONS SPECIALLY SUITED FOR COATING BAKERS' TINS AND TRAYS—</b></p> <p>Goods EXEMPT under Item 214—  Pan glaze.  Silcote.</p>
215	<p><b>PUTTY AND OTHER FILLERS FOR WOOD OR METAL—</b></p> <p>Goods EXEMPT under Item 215—  Vulcatex.</p>
227	<p><b>PINS, ALL KINDS, BUT NOT INCLUDING JEWELLERY PINS OR PINS (OTHER THAN COTTER, TAPER, AND SPLIT) FOR MOTOR VEHICLES—</b></p> <p>Goods EXEMPT under Item 227—  Bobby pins or slides.  Clevis pins.  Insulator pins.  Pins, steel grooved, for use on axles in place of split pins.  Safety pins.</p>
228	<p><b>PIPE-JOINTING COMPOUNDS; HEMP AND SIMILAR PACKINGS; LEAD WOOL FOR PIPE PACKING—</b></p> <p>Goods EXEMPT under Item 228—  Bitumen mixed with sand in blocks.</p>
229	<p><b>PIPES, PIPING, TUBES, AND TUBING, AND FITTINGS THEREFOR—</b></p> <p>Goods EXEMPT under Item 229—  Drain plates (gratings) for use on drain traps and drain pipes.  Drinking straws.  Glass tubing.  Mushroom vents suited for use on soil and drain pipes.  Pipe saddles.  Tail pipes and exhaust pipes bent to shape, the latter having a flange welded to one end.  Toby boxes.</p>
235	<p><b>POLISHES; SHOE POLISHING PADS AND OUTFITS—</b></p> <p>Goods EXEMPT under Item 235—  Ballroom powders.</p>
236	<p><b>POSTERS, SHOWCARDS, AND SIGNS—</b></p> <p>Goods EXEMPT under Item 236—  Illuminated signs.</p>

Item No.	Goods
238	<p><b>CARDS, VIZ., GREETING, INVITATION, VISITING, APPOINTMENT, MEMBERSHIP, AND SIMILAR CARDS—</b>  <b>Goods EXEMPT under Item 238—</b>  Radio transmitters acknowledgment or verification cards.  Street photographers' cards.  Envelopes sold by printers and stationers with exempt cards in equal quantities.  Notice of meeting and similar cards other than those in postcard form.  <b>Goods NOT EXEMPT under Item 238—</b>  "Letterettes" or "Petite cards" being sheets of fancy paper, plain or printed with floral or other conventional card designs, whether or not packed as a unit with envelopes, and even if the word "greetings" is incorporated on the face.</p>
239	<p><b>CERTIFICATES OF MERIT OR PROFICIENCY—</b>  <b>Goods NOT EXEMPT under Item 239—</b>  Guarantee or warranty certificates.</p>
242	<p><b>LABELS AND TAGS, ALL KINDS—</b>  <b>Goods EXEMPT under Item 242—</b>  Labels and price tickets of any material, whether or not fitted with metal holders.  Badges, in the form of tags, of the type issued by racing clubs, etc., to members or other persons.  Printed forms of the type used by dry cleaners at receiving depots, and consisting of a docket showing details of customer's name, address, garments deposited, etc., one copy of which is attached to the garments, even though a copy or copies of the docket may be used for record purposes.  Seals, other than Christmas and similar.</p>
243	<p><b>MAPS, CHARTS, PLANS, AND SIMILAR ARTICLES—</b>  <b>Goods EXEMPT under Item 243—</b>  Box office plans for theatres.  Maps mounted on cards or wood and cut up to form jig-saw puzzles.  Plans showing the berthage accommodation on ships.</p>
246	<p><b>PRINTED BOOKS, PAPERS, MUSIC, AND ADVERTISING MATTER, BUT NOT INCLUDING ANY OF THE FOLLOWING, VIZ., OFFICE AND OTHER STATIONERY AND FORMS NOT OTHERWISE EXEMPTED; BIRTHDAY AND OTHER ANNIVERSARY BOOKS; CALENDARS; DIARIES; ENTRY FORMS FOR COMPETITIONS; TICKETS WHICH REPRESENT A RECEIPT FOR PAYMENT, (e.g., BUS, TRAIN, THEATRE, AND LOTTERY TICKETS)—</b>  (NOTE—"Paper" includes cardboard for sales tax purposes.)  <b>Goods EXEMPT under Item 246—</b>  Ballot papers.  Race books or cards.  Programmes and catalogues even though incorporating tear off entry or similar forms.  <b>Goods NOT EXEMPT under Item 246—</b>  Handbills printed on blotting paper.  Library book date slips for recording the due date for return of books.</p>
247	<p><b>SCHOOL PAPER STATIONERY WHICH BEARS THE STANDARD MARK WITHIN THE MEANING OF THE STANDARDS ACT 1941, OR (NOT INCLUDING LETTERHEADS OR ENVELOPES) WHICH BEARS THE NAME OF A SCHOOL, OR WHICH, IN PRINTED FORM, IS PECULIAR TO USE IN THE EDUCATIONAL FUNCTION OF A SCHOOL—</b>  <b>Goods EXEMPT under Item 247—</b>  Entry forms for examinations.  School report forms.  Foolscap and quarto paper, ruled on both sides with printed margin at the left-hand side, if purchased by a school, college, or university.  The following items are exempt:  (a) if they bear the Standards mark, or  (b) if they bear the name of a school, college, or university, or,  (c) if one of the following words is incorporated in their labels: "School", "College", "University", "primer", "Student",  viz—Artists sketch books. Reporters' note books. Scrap books. Drawing books. School manuscript books. Nature study books. Exercise books. School memo books. Book-keeping books. Children's colouring books. Graph books. Drawing folios and refills. Home science books. Journal covers. Speedball books. Note books, li-flat and other. Foolscap lecture books. Pads, writing.</p>
252	<p><b>PRINTING MACHINES; PRINTER'S TYPE AND MATERIALS SUITED ONLY FOR THE USE OF PRINTERS OR PROCESS ENGRAVERS—</b>  <b>Goods EXEMPT under Item 252—</b>  Dating and numbering machines.</p>
254	<p><b>PUMPS, ALL KINDS—</b>  <b>Goods EXEMPT under Item 254—</b>  Pump leathers.  Pumps for engines of motor vehicles.  Syringes, garden and similar.  Football pump adaptors.  <b>Goods NOT EXEMPT under Item 254—</b>  Petrol vending machines.</p>



Item No.	Goods
257	<p><b>RANGES, STOVES, AND HEATING RADIATORS OF ALL KINDS; FIRE GRATES, FIRE BACKS, AND HOBS—</b>  <b>Goods EXEMPT under Item 257—</b>  Boiler grates.  Bunsen burners for use with rockgas.  Drip-pans and grill pans for gas cookers.  Heaters for motor vehicles.  Hoods, canopies, or cowls for installation over cooking stoves or washing coppers.  Plate racks for use with ranges.</p>
261	<p><b>ROOFING MATERIALS AND ACCESSORIES—</b>  <b>Goods EXEMPT under Item 261—</b>  Bitumen not over 40 penetration rating.  Iron sheets, corrugated or plain, made from used iron drums.  Mastic asphalt aqua-seal putty.  Wire guards for vents.</p>
263	<p><b>RUBBER BLOCKS, PLATES, SHEETS, STRIPS, RODS, AND PROFILE SHAPES, PLAIN, UNWORKED, OF RUBBER (INCLUDING SPONGE RUBBER AND RUBBER BACKED WITH TEXTILE OR OTHER MATERIAL) BUT NOT INCLUDING CAMELBACK—</b>  <b>Goods EXEMPT under Item 263—</b>  Rubber strip, whether or not extruded, having parallel surfaces and square edges.  <b>Goods NOT EXEMPT under Item 263—</b>  Rubber strip (extruded or otherwise) having tapered edges.</p>
270	<p><b>SACRAMENTAL VESSELS, AND OTHER ARTICLES AS MAY BE APPROVED BY THE MINISTER, FOR USE FOR RELIGIOUS PURPOSES IN CHURCHES—</b>  <b>Goods EXEMPT under Item 270—</b>  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.  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.  Pyxes.  Rosaries.  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 words, indicating that they are for religious purposes in churches.  Viaticum sets.</p>
273	<p><b>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—</b>  <b>Goods EXEMPT under Item 273—</b>  Ballcock floats, levers, and nipples.  Bathroom recess fittings for building into walls.  De-odouriser cages sold with air purifier blocks.  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>

Item No.	Goods
274	<p><b>SCHOOL BAGS AS MAY BE APPROVED BY THE MINISTER—</b>  <b>Goods EXEMPT under Item 274—</b>  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>
278	<p><b>SEWING, KNITTING, CROCHET, AND DARNING REQUISITES—</b>  <b>Goods EXEMPT under Item 278—</b>  Needle cases.  Sewing boxes, and sewing and mending sets.  Tailors' chalk.  Yarn and thread holders and winders.</p>
280	<p><b>SHEEP AND CATTLE MARKING FLUIDS; RADDLE—</b>  <b>Goods EXEMPT under Item 280—</b>  Sheep marking crayons.</p>
281	<p><b>SHIPCHANDLERY, INCLUDING ANCHORS—</b>  <b>Goods EXEMPT under Item 281—</b>  Cleats, all kinds.</p>
282	<p><b>SHIPS AND OTHER VESSELS FOR THE CARRIAGE OF PERSONS OR GOODS; DREDGES AND FLOATING DOCKS—</b>  <b>Goods EXEMPT under Item 282—</b>  Echo sounding equipment.  Hatch tents.  Hulks and barges.  Oars, rowlocks, and other articles peculiar to use in ships and other vessels.  Paravane towing gear.  Sails for boats and ships of all kinds.</p>
285	<p><b>SIGNALLING APPARATUS, AUTOMATIC AND OTHER, AS MAY BE APPROVED BY THE MINISTER, SUITED FOR USE IN CONNECTION WITH SHIPS, ROAD, RAIL, OR AIR TRAFFIC, OR FOR MINING, AND SIMILAR PURPOSES; SHIPS' ROCKETS, BLUE LIGHTS AND DANGER SIGNALS—</b>  <b>Goods EXEMPT under Item 285—</b>  Buoys, navigation, bell or whistling types.  Cartridges for Very pistols.  Lamps, morse signalling, aldis and similar.  Signalling apparatus for coal mines, consisting of ringing keys, indicator dials, bells, relays and Davis Holmes Dearle release.  Traffic control apparatus, including light signals and automatic control cabinets therefor for controlling street traffic.</p>
286	<p><b>SLAGWOOL; ROCKWOOL; ASBESTOS FIBRE, ROPE, AND CLOTH, AND SIMILAR HEAT INSULATING MATERIALS—</b>  <b>Goods EXEMPT under Item 286</b>  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>
287	<p><b>SPONGES, ALL KINDS—</b>  <b>Goods EXEMPT under Item 287—</b>  Loofahs.</p>
288	<p><b>SPORTING AND ATHLETIC REQUISITES AS MAY BE APPROVED BY THE MINISTER; ALSO BILLIARD REQUISITES AND FISHING TACKLE—</b>  <b>Goods EXEMPT under Item 288—</b>  (a) Appliances, apparatus, accessories, and requisites for gymnastics, athletics, or outdoor games, and including—  Children's playground apparatus.  Children's portable paddling pools.  Clay birds and clay targets.  Containers specially designed for sporting requisites, e.g., cricket and bowls bags.  Eyeshades or visors.  Golf ball cleaners and washers.  Golf trundlers.  Hand carts or hand trolleys, other than road vehicles, for launching and hauling up small boats.  Marbles.  Rucsacs, haversacks, and trampers' packs.  Seats, sportmen's, being sticks with folding seats.  Targets for miniature rifle shooting.  Waterwings.</p>

Item No.	Goods
288— <i>continued</i>	<p><b>SPORTING AND ATHLETIC REQUISITES, ETC.—<i>continued</i></b>  <b>Goods EXEMPT under Item 288—<i>continued</i></b>            (b) The following indoor games—                Bowls, indoor.                Chessmen and chessboards.                Chinese checkers.                Croquet, indoor.                Darts and dartboards.                Draughts and draughtboards.                Games involving the use of a cue held in the hand.                Knucklebones.                Pick-up Sticks.                Pogo sticks.                Skittles excluding “lazy” skittles.                Table tennis tables, balls and nets.</p> <p><b>Goods NOT EXEMPT under Item 288—</b>                Aquascopes.                Gaming requisites.                Go-carts.                Indoor games, other than those specified.                Whistles, not being shepherds’ whistles.</p>
292	<p><b>STRUCTURAL BUILDING UNITS OF ANY SIZE, SHAPE, OR MATERIAL, SPECIALLY SUITED FOR THE CONSTRUCTION OF BUILDINGS; ALSO CHIMNEYS, CHIMNEY POTS, HEARTHES, KERBS, FIREPLACE SURROUNDS, AND OTHER FITTINGS SUITED FOR PERMANENT INSTALLATION IN BUILDINGS—</b>  <b>Goods EXEMPT under Item 292—</b>                Doors for buildings.                Fluming or ducting for use with ventilating and air-conditioning systems, or with dust and fume extractors.                Metal sections used for attaching panels of wallboard to the interior walls of buildings.                Pile shoes.                Pit, trench and manhole covers and frames therefor.                Building sheets, of any material.                Prefabricated building units of iron or steel which are identifiable as being specially suited for the construction of buildings or bridges.</p> <p><b>Goods NOT EXEMPT under Item 292—</b>                Cycle stands or racks.                Pit, gully, and trench gratings and frames therefor.</p>
293	<p><b>SURGEONS’, PHYSICIANS’, DENTISTS’, AND OPTICIANS’ APPLIANCES, INSTRUMENTS, AND MATERIALS—</b>  <b>Goods EXEMPT under Item 293—</b>                Appliances for wear peculiarly suited to correct a deformity of the human body, and also artificial teeth.                Bandages, suspensory, and athletic supports.                Corn and bunion pads and shields.                Finger stalls.                Spectacles and spectacle cases.</p>
295	<p><b>TANKS, CISTERNS, CYLINDERS, AND VATS, OF ANY MATERIAL, FOR GASES OR LIQUIDS; COPPERS, WASHING—</b>  <b>Goods EXEMPT under Item 295—</b>                Frying vats, being metal vats fitted with immersion type electric elements.                Petrol tank caps.                Tanks for transporting milk and milk products including such tanks permanently mounted on motor vehicles on declaration that they will be used only for transporting milk or milk products. Where such tanks are mounted on a motor vehicle chassis only the tank portion is exempt.                Tanks mounted on motor vehicle chassis in such a manner that they are easily demountable (e.g. by unbolting from the chassis).</p> <p><b>Goods NOT EXEMPT under Item 295—</b>                Radiator caps and oil filler caps.</p>
299	<p><b>TARPAULINS AND RICK COVERS—</b>            (NOTE—The exemption in Item 299 relates only to flat rectangular sheets of textile fitted with eyelets and/or tie ropes.)</p>
302	<p><b>FABRICS, NARROW, ALL KINDS, WHETHER PRINTED OR UNPRINTED, NOT INCLUDING RIBBONS FOR TYPEWRITERS OR OTHER OFFICE MACHINERY—</b>  <b>Goods EXEMPT under Item 302—</b>                Gimps.                Laces, frillings and other dress trimmings.</p>
303	<p><b>FIBRES, YARNS, AND THREADS, OF ALL KINDS—</b>  <b>Goods EXEMPT under Item 303—</b>                Wool Tops.                Roller lapping.</p>

Item No.	Goods																
304	<p><b>TEXTILE PIECE GOODS, INCLUDING FELTED TEXTILES; FELT PIECE GOODS AND TAILORS' TRIMMINGS—</b>  <b>Goods EXEMPT under Item 304—</b>  Printer's blanketing.</p>																
307	<p><b>TOOLS, ALL KINDS; TOOL BAGS AND TOOL CONTAINERS; CARPENTERS' NAIL BAGS—</b>  <b>Goods EXEMPT under Item 307—</b>  Butchers' pouches for holding cleavers, knives, steels.  Drain cleaners, rubber suction cup types.  Pens, electric stylus.  Pens for relief writing, for writing showcards, etc., in raised lettering.  Pencils, carpenters'.  Pencils, electric, for marking or engraving metal surfaces.</p>																
	<p><b>VEHICLES, TRACTORS, AND FITTINGS THEREFOR, VIZ—</b></p>																
318	<p><b>BICYCLES, BEING CYCLES PROPELLED ONLY BY PEDALS AND HAVING WHEELS NOT LESS THAN 16 IN. IN DIAMETER, AND RUBBER TYRES AND TUBES THEREFOR—</b>  <b>Goods EXEMPT under Item 318—</b>  Bicycle parts other than those peculiar to use with bicycles having wheels less than 16 in. in diameter.  Bicycle prop stands, mudguard flaps, horns, luggage carriers.  Carrier bicycles on which the smaller wheel is not less than 16 in. in diameter.  Cycle touring and pannier bags.  Handlebar grips for handlebars not less than <math>\frac{7}{8}</math> in. in internal diameter.  <b>Goods NOT EXEMPT under Item 318—</b>  Bicycles having wheels less than 16 in. in rim diameter.</p>																
319	<p><b>CARAVANS, TRAILER TYPE, PERMANENTLY FITTED WITH LIVING ACCOMMODATION—</b>  <b>Goods EXEMPT under Item 319—</b>  Portable huts designed as dwellings.</p>																
320	<p><b>FARM SLEDS, AND FARM WAGONS, NOT BEING MOTOR VEHICLES—</b>  <b>Goods EXEMPT under Item 320—</b>  Trailers, single axled, springless.  Transport boxes for attachment to tractors.</p>																
321	<p><b>FIRE ENGINES—</b>  <b>Goods EXEMPT under Item 321—</b>  Motor vehicles, hose carrying.  Salvage tenders.</p>																
322	<p><b>HAND PROPELLED VEHICLES FOR THE CARRIAGE OF GOODS—</b>  <b>Goods EXEMPT under Item 322—</b>  Shopping strollers.  Wheelbarrows.  Wheels, pressed steel, fitted with pneumatic tyres of 2 ply rating or with solid rubber tyres, specially suited for use with wheelbarrows and having an overall diameter (i.e. wheel plus tyre) not exceeding 16 in. and width not exceeding 4 in.  <b>Goods NOT EXEMPT under Item 322—</b>  Spare tyres for wheelbarrows unless otherwise exempted.</p>																
325	<p><b>PERAMBULATORS AND SIMILAR VEHICLES—</b>  <b>Goods EXEMPT under Item 325—</b>  Baby seats for attachment to vehicles.  Cuddlescat (a sling for carrying a small child).  Perambulator wheels, tyres, and tyreing.  Pushchairs and perambulators for dolls.  Rubber handle grip in unit lengths.  Trolleys, operating theatre.  Wheels, disc and spoke wheel types, suitable for use on perambulators and push chairs even though they may be used for other purposes.</p>																
328	<p><b>TRACTION ENGINES AND TRACTORS, AND RUBBER TYRES OF SIZES OR TYPES AS MAY BE APPROVED BY THE MINISTER FOR USE THEREON—</b>  <b>Goods EXEMPT under Item 328—</b>  Brake linings, drilled or punched, peculiar to use on tractors.  Clutch facings for tractors, imported in segments.  Tyres but not inner tubes of the following sizes and weights have been approved under the above exemption:</p> <table border="1" data-bbox="307 2131 1306 2259"> <thead> <tr> <th data-bbox="307 2156 428 2180">Size of Tyre</th> <th data-bbox="621 2131 735 2180">Weight Not to Exceed</th> <th data-bbox="885 2156 999 2180">Size of Tyre</th> <th data-bbox="1192 2131 1306 2180">Weight Not to Exceed</th> </tr> </thead> <tbody> <tr> <td data-bbox="328 2180 421 2205">3·00-5</td> <td data-bbox="664 2180 706 2205">6 lb</td> <td data-bbox="906 2180 999 2205">3·50-5</td> <td data-bbox="1235 2180 1278 2205">7 lb</td> </tr> <tr> <td data-bbox="328 2205 421 2229">3·00-7</td> <td data-bbox="664 2205 706 2229">7 lb</td> <td data-bbox="906 2205 999 2229">3·50-6</td> <td data-bbox="1235 2205 1278 2229">7 lb</td> </tr> <tr> <td data-bbox="328 2229 421 2254">3·00-12</td> <td data-bbox="664 2229 706 2254">8 lb</td> <td data-bbox="906 2229 999 2254">3·50-7</td> <td data-bbox="1235 2229 1278 2254">9 lb</td> </tr> </tbody> </table>	Size of Tyre	Weight Not to Exceed	Size of Tyre	Weight Not to Exceed	3·00-5	6 lb	3·50-5	7 lb	3·00-7	7 lb	3·50-6	7 lb	3·00-12	8 lb	3·50-7	9 lb
Size of Tyre	Weight Not to Exceed	Size of Tyre	Weight Not to Exceed														
3·00-5	6 lb	3·50-5	7 lb														
3·00-7	7 lb	3·50-6	7 lb														
3·00-12	8 lb	3·50-7	9 lb														

Item No.	Goods			
328— <i>continued</i>	<b>VEHICLES, TRACTORS, AND FITTINGS THEREFOR, VIZ—<i>continued</i></b> <b>TRACTION ENGINES AND TRACTORS, ETC.—<i>continued</i></b>			
	<b>Goods EXEMPT under Item 328—<i>continued</i></b>			
	Tyres but not inner tubes of the following sizes and weight have been approved under the above exemption:			
	Size of Tire	Weight Not to Exceed	Size of Tire	Weight Not to Exceed
	4·00-7 .. ..	9 lb	13· 6-38 .. ..	177 lb
	4·00-9 .. ..	9 lb	14·00-20 .. ..	250 lb
	4·00-12 .. ..	11 lb	14·00-24 .. ..	178 lb
	4·00-36 .. ..	30 lb	14· 9-28 .. ..	157 lb
	4·50-7 .. ..	10 lb	8-24 .. ..	64 lb
	4·50-12 .. ..	18 lb	8-28 .. ..	58 lb
	5·00-12 .. ..	12 lb	8-32 .. ..	59 lb
	5·00-36 .. ..	37 lb	8-36 .. ..	59 lb
	6·00-9 .. ..	19 lb	8-38 .. ..	75 lb
	6·00-12 .. ..	21 lb	9-24 .. ..	90 lb
	6·00-30 .. ..	46 lb	9-32 .. ..	75 lb
	6·50-32 .. ..	61 lb	9-34 .. ..	95 lb
	6·50-36 .. ..	68 lb	9-36 .. ..	79 lb
	6·50-40 .. ..	76 lb	9-38 .. ..	104 lb
	7·00-24 .. ..	55 lb	9-40 .. ..	87 lb
	7·00-40 .. ..	89 lb	10-24 .. ..	100 lb
	7·50-10 .. ..	55 lb	10-26 .. ..	71 lb
	7·50-18 .. ..	50 lb	10-28 .. ..	95 lb
	7·50-20 .. ..	55 lb	10-34 .. ..	100 lb
	7·50-22 .. ..	51 lb	10-36 .. ..	110 lb
	7·50-24 .. ..	117 lb	10-38 .. ..	142 lb
	7·50-28 .. ..	77 lb	11-24 .. ..	124 lb
	7·50-32 .. ..	88 lb	11-26 .. ..	103 lb
	7·50-36 .. ..	96 lb	11-28 .. ..	128 lb
	7·50-40 .. ..	108 lb	11-32 .. ..	140 lb
	8·25-24 .. ..	57 lb	11-36 .. ..	155 lb
	8·25-36 .. ..	112 lb	11-38 .. ..	200 lb
	8·25-40 .. ..	128 lb	11-40 .. ..	145 lb
	9·00-10 .. ..	54 lb	12-24 .. ..	105 lb
	9·00-24 .. ..	130 lb	12-26 .. ..	112 lb
	9·00-28 .. ..	131 lb	12-28 .. ..	128 lb
	9·00-36 .. ..	131 lb	12-30 .. ..	130 lb
	9·00-40 .. ..	145 lb	12-36 .. ..	164 lb
	10·00-36 .. ..	212 lb	12-38 .. ..	177 lb
	10·00-40 .. ..	222 lb	12-40 .. ..	222 lb
	10·50-20 .. ..	90 lb	12-44 .. ..	198 lb
	11· 2-34 .. ..	100 lb	13-24 .. ..	158 lb
	11· 2-36 .. ..	110 lb	13-26 .. ..	156 lb
	11·25-24 .. ..	158 lb	13-28 .. ..	157 lb
	11·25-28 .. ..	150 lb	13-30 .. ..	180 lb
	11·25-36 .. ..	195 lb	13-34 .. ..	152 lb
	11·25-40 .. ..	204 lb	13-36 .. ..	195 lb
	12·00-24 .. ..	158 lb	13-38 .. ..	195 lb
	12· 4-28 .. ..	128 lb	13-40 .. ..	176 lb
	12· 4-36 .. ..	155 lb	14-24 .. ..	170 lb
	12· 4-38 .. ..	200 lb	14-28 .. ..	235 lb
	12·75-24 .. ..	170 lb	14-30 .. ..	220 lb
	12·75-28 .. ..	235 lb	14-32 .. ..	184 lb
	12·75-32 .. ..	213 lb	14-34 .. ..	213 lb
	13·00-24 .. ..	223 lb	15-24 .. ..	196 lb
	13·50-24 .. ..	196 lb	15-28 .. ..	223 lb
	13·50-28 .. ..	222 lb	15-30 .. ..	244 lb
	13·50-32 .. ..	219 lb	15-32 .. ..	250 lb
	13· 6-28 .. ..	128 lb		
330	<b>WASHING AND CLEANSING PREPARATIONS AND MATERIALS, NOT BEING TOILET PREPARATIONS OR HAIR SHAMPOOS; STARCH, ALL KINDS; LAUNDRY BLUE AND LAUNDRY BLEACHES; DISH CLOTHS, POLISHING CLOTHS, DUSTERS, POT MITTS AND SIMILAR ARTICLES; SHAVING SOAPS AND SHAVING CREAMS—</b>			
	<b>Goods EXEMPT under Item 330—</b>			
	Cleansing tissues impregnated with a cleansing preparation.			
331	<b>WATER AND ICE—</b>			
	<b>Goods EXEMPT under Item 331—</b>			
	Dry Ice (solid carbon dioxide).			
336	<b>WINDOW BLINDS, AND ARTICLES AND MATERIALS PECULIAR TO USE IN THEIR MANUFACTURE—</b>			
	<b>Goods EXEMPT under Item 336—</b>			
	Motor vehicle venetian blinds of the adjustable type only.			
	Outdoor awnings and blinds of textile.			

Item No.	Goods
337	<b>WINDOWS, AND FITTINGS AND MATERIALS FOR THEIR MANUFACTURE—</b> Goods EXEMPT under Item 337— Came. Vent lifts for glasshouses. Wire screens for windows.
338	<b>YEAST—</b> Goods EXEMPT under Item 338— Brufax. D.Y.C. yeast extract. Wylie's yeast germ.

Dated at Wellington this 19th day of December 1961.

J. F. CUMMINGS, Comptroller of Customs.

(S.T.D. 1/9)