

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

Customs Department, Wellington, 31st July, 1933.

IT is hereby notified for public information that the Minister of Customs has decided to interpret the Sales Tax Act, 1932-33 (hereinafter referred to as "the Act"), as under:—  
It should be understood that the decisions contained herein may be revised from time to time in the light of further information which may be obtained by the Minister.

Record No.	No. of Decision.	Decision of Minister.		
C (s) 24/21	18	In the case of suits, costumes, overcoats, and other similar garments, being tailor-made garments as defined in the Schedule to the Board of Trade (Sale of Garments made to Measure) Regulations, 1925, published in the <i>New Zealand Gazette</i> of 12th February, 1925, manufactured by a person, company, or firm licensed under the Act as a manufacturing retailer, the sale value of such tailor-made garments for the purposes of paragraph (b) of subsection (1) of section 13 of the Act shall be the price for which the said garments are <i>bona fide</i> sold by retail less a deduction from such price of seventeen and one-half per centum.		
		The following goods are to be regarded as (a) included or (b) not included under the exemptions set out in Column No. 1 (below):—		
		Exemption. Column No. 1.	Goods regarded as included under Exemption. Column No. 2.	Goods not regarded as included under Exemption. Column No. 3.
C (s) 3/28	19	Box-strapping metal, suitable for binding cases, &c., also seals for use therewith	Strapping metal (or sealing wire) for sealing metal drums, also lead seals for use therewith.	
C (s) 10/24	..	Vegetables, fruits, nuts, grains and seeds, which are in their natural state, &c.	Green ginger. Nutmegs, whole.	
C (s) 10/10	..	..	..	..
C (s) 20/17	..	Wool, greasy, slipped, scoured, or carbonized	..	Wool tops.
C (s) 10/2/3	..	Infants' and invalids' foods (Tariff item 43)	"Ankoria" baby food.	
C (s) 4/7/2	..	Disinfectants n.e.i., &c. (Tariff item 104)	"Fibrol." "Fibro Powder." "Sanacene" liquid soap disinfectant.	
C (s) 6/3/9	..	Catalogues, trade, and similar articles	..	Programmes for sports meetings.
C (s) 4/7/7	..	Crude distillates of coal tar or of wood	"Creosote" .. .. "Creostain" (light brown). "Kilmite." "Tar Oil." (Restar products.)	"Tar Naphtha" (Restar product).
C (s) 5/1	..	Machinery, &c., of a class or kind which, if they had been approved by the Minister under Tariff item 352 of the Customs Tariff, would have been admitted thereunder	Blocking felts, hoods of thick wool felt used as pads on hat-blocking machines.	
C (s) 21/25	..	..	Cheese hoops. Milk-aerators. Milk-strainers. Vacuum tanks for milking-machines.	
C (s) 21/3	..	Timber, viz.: White-pine or <i>pinus insignis</i> , whether in logs, rough hewn, rough sawn, or dressed	Laths of white-pine or <i>pinus insignis</i> .	
C (s) 2/13/5	..	Starters or controllers for electric motors (Tariff item 338 (2))	Circuit breakers for electric motors.	

E. D. GOOD, for Comptroller of Customs.

## Public Trust Office Act, 1908, and its Amendments.—Election to administer Estates.

NOTICE is hereby given that the Public Trustee has filed in the Supreme Court an election to administer in respect of the several estates of the persons deceased whose names, residences, and occupations (so far as known) are hereunder set forth.

No.	Name.	Occupation.	Residence.	Date of Death.	Date Election filed.	Testate or Intestate.	Stamp Office concerned.
1	Blanchette, Mary	Widow	Greymouth	22/6/33	25/7/33	Intestate	Hokitika.
2	Coppersmith, Henry Robert	Miner	Runanga	30/6/33	25/7/33	Testate	"
3	John, Sarah Ann	Married woman	Ashburton	26/6/33	25/7/33	"	Christchurch.
4	Lilley, Joe	Old-age pensioner	Blenheim	22/6/33	25/7/33	"	Blenheim.
5	Reilly, Catherine	Married woman	Parnassus	1/9/26	25/7/33	Intestate	Christchurch.
6	Smith, Caroline	Spinster	West Eyreton	28/6/33	25/7/33	Testate	"
7	Thomson, Bethiah	Widow	Rotherham	30/8/32	25/7/33	Intestate	"
8	Watson, Margaret Helen	Spinster	Dillmanstown	8/6/33	25/7/33	Testate	Hokitika.
9	Wheeldon, Emily Waimate	Married woman	Manakau	2/7/33	25/7/33	"	Wellington.
10	Woodhouse, William Sanders	Miner	Alexandra	19/5/33	25/7/33	Intestate	Dunedin.

Public Trust Office, Wellington, 31st July, 1933.

J. W. MACDONALD, Public Trustee.