

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

Customs Department, Wellington, 23rd October, 1934.

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.		
		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) 21/40/3 C (s) 20/6/4	31 ..	Fencing standards of metal Sand, gravel, rubble, and fowl grit	Plates, metal, for use with standards. Marble chips.	
C (s) 3/24/2	..	Agricultural implements and machinery n.e.i. (Tariff item 333 (2))	Drinking-water troughs.	
C (s) 15/7/2	..	Timber, viz.: Pit-props, round or hewn, but other- wise unworked	All timber for use in mines, round or hewn, but otherwise unworked	Timber dressed or fabricated for use in mines.
C (s) 2/17 C (s) 3/12/4	Belting for driving machinery Saddlery, harness, whips, and whip-thongs	Conveyor belting. Halters, leather or rope.	
C (s) 10/16/2 C (s) 4/4	Cream, preserved .. Chemicals, drugs, and similar preparations for use in hospitals, &c.	" Cremonne." The following goods when purchased exclusively for use in hospitals or institutions included in, or approved by the Minister under the exemption and not for resale :— Alcohol. Drugs and chemicals specially suited for use as culture media.	
C (s) 6/26 C (s) 10/10	Paper patterns .. Vegetables, fruits, nuts, grains, and seeds, which are in their natural state, &c.	Fretwork designs, of paper. ..	Cinnamon. Cloves. Ginger, dry. Mace, whole or ground. Pimento.
C (s) 2/37 C (s) 3/42 C (s) 3/47	Machinery, &c., of a class or kind, which, if they had been approved by the Minister under item 352 of the Customs Tariff, would have been so ad- mitted	" Paramount " gold-saver. Dies, moulds, and mandrels. Insulators, strain or shackle type, all voltages (except reel, bobbin, egg, and similar types of insulators for use in conjunction with wire- less-broadcast receiving sets).*	
C (s) 3/47/2	Bolts (when supplied with straps for shackle insulators and being ordinary standard equipment for use with such straps).	
C (s) 2/6/5	Cream-can steamers. Dial thermometers, and freezer packing when sold with and forming part of the standard equipment of non-taxable machines and appliances.	

* Revises decision in Minister's decision No. 29, gazetted 31st May, 1934.

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	Brinson, John William ..	Storekeeper ..	Whenuapai ..	13/1/28	18/10/34	Testate	Auckland.
2	Burt, Marion ..	Widow ..	Woodlands ..	21/9/34	18/10/34	Intestate	Invercargill.
3	Cushman, Patrick ..	Farmer ..	Inglewood ..	13/4/34	18/10/34	Testate	New Plymouth.
4	Harden, Charlotte Maud ..	Widow ..	Nelson ..	2/10/34	18/10/34	"	Nelson.
5	Johnson, Louisa ..	" ..	Auckland ..	7/9/34	18/10/34	"	Auckland.
6	Mace, Mary Jane ..	Spinster ..	" ..	1/10/34	18/10/34	"	"
7	Murray, Barbara Blanche Gardner Mary	Married woman ..	Towai ..	25/9/34	18/10/34	"	"
8	Shaw, Robert George ..	Farm labourer ..	Wedderburn ..	5/9/34	18/10/34	"	Dunedin.
9	Shipley, William ..	Retired farmer ..	Greendale ..	15/9/34	18/10/34	"	Christchurch.
10	Skey, William Henry ..	Farm labourer ..	Tahakopa ..	18/9/34	18/10/34	Intestate	Dunedin.
11	Townsend, Fanny ..	Widow ..	Dunedin ..	27/9/34	18/10/34	Testate	"
12	Walworth, Arthur ..	Baker ..	Gisborne ..	30/9/34	18/10/34	"	Gisborne.

Public Trust Office, Wellington, 23rd October, 1934.

E. O. HALES, Public Trustee.