

- Kauri-gum.
Kerosene, of qualities approved by the Minister, suited for use as an illuminant or as fuel for power purposes.
Knitting and kilting machines.
Knitting pins.
Labels, canvas and tin, for branding hemp for export.
Lime, including quick lime, slaked lime, and limestone.
Live animals, including poultry.
Machinery, machines, machine tools, engines, and appliances, as may be enumerated in any Order of the Minister, of a class or kind which, if they had been approved by the Minister under item 352 of the Customs Tariff, would have been admitted thereunder.
Maize, ground or crushed but not otherwise prepared.
Malt and malt flour.
Manures.
Maps, charts, plans, and similar articles.
Margarine.
Material for making trade containers used exclusively for packing non-taxable goods when purchased or imported for use only in a manufacturing warehouse licensed under section 108 of the Customs Act, 1913.
Meals served in restaurants, cafes, hotels, boardinghouses, and similar establishments.
Meats (including bacon, hams, and poultry), fresh, raw, or cooked, but not tinned, potted, or similarly packed.
Medals to be presented by the New Zealand Jersey Cattle Breeders' Association or by similar associations or societies approved by the Minister.
Medals, valour or service, presented or to be presented to members of fire brigades and other similar bodies approved by the Minister.
Medicines or drugs prepared or compounded under the conditions set out below and sold exclusively by retail, viz. :—
(1) If prepared or compounded for individual cases by any person (a) registered under the Medical Practitioners Act, 1914, or (b) registered as a veterinary surgeon under the Veterinary Surgeons Act, 1926, or (c) entitled to use in connection with his business the designation of veterinary practitioner in accordance with the Veterinary Surgeons Act, 1926; or
(2) If prepared or compounded by any person registered as a pharmaceutical chemist under the Pharmacy Act, 1908, according to *bona fide* prescriptions issued from time to time for individual cases by any person (a) registered under the Medical Practitioners Act, 1914, or (b) registered as a veterinary surgeon under the Veterinary Surgeons Act, 1926, or (c) entitled to use in connection with his business the designation of veterinary practitioner under the Veterinary Surgeons Act, 1926.
Milk and cream cans.
Milk and cream, fresh, pasteurized, powdered, condensed, or preserved, also buttermilk powder.
Nails, cement-coated.
Needles, viz., sewing, darning, and knitting.
Nets and netting of cordage or twine.
Newsprint paper.
Oatmeal and rolled oats.
Oil-engines, other than those for motor-vehicles or motor-cycles.
Ores of metals of all kinds.
Paper patterns.
Passover bread and altar bread.
Pearl barley and barley meal.
Pease-meal.
Peas, split.
Plants, live.
Portable steam engines on wheels, with boilers of locomotive type.
Postage stamps, used and unused.
Postal franking-machines.
Post and pole butts of reinforced concrete.
Potassium chlorate.
Potassium nitrate.
Printers' blanketing of qualities approved by the Minister.
Printing-machines.
Pumps for raising or distributing liquids, including vacuum pumps.
Rabbit poisons, viz., carbon bisulphide, phosphorized pollard, strychnine, and similar.
Radium, mesothorium, and other radio-active metallic elements, also inorganic salts of the same.
Rennet.
Rice, dressed or undressed.
Rice flour, rice meal, and rice meal refuse.
Road graders.
Road-rollers, self-propelled.
Sago and tapioca.
Salt, common (NaCl.).
Sand, gravel, rubble, fowl-grit, and building-stone, unworked.
Sausage casings.
Scale boards for use in packing cheese.
Seals, lead, for protecting ends of wire ties for boxes.
Sensitized surfaces specially suited for use in X-ray photography.
Sewing-machines.
Sheep and cattle licks.
Sheep-shearing and horse-clipping machines.
Sheep-shears, hand.
Ships, dredges, and similar vessels.
Sodium chlorate.
Sodium fluoride.
Sodium nitrate.
Spray-pumps, foot or hand power.
Stone crushers.
Studs, metal, for hoops of wool bales.
Strawboard, cut to sizes specially suited for the manufacture of fruit cases, as may be approved by the Minister, provided that a declaration under the Sales Tax Act is delivered to a Collector that it will be used only for packing fruit.
Sugar (Sucrose), molasses, golden syrup, and treacle.
Sugar of milk.
Sulphides and sulphites, inorganic.
Sulphur.
Tags or labels for affixing to carcasses.
Tar.
Tar and bitumen sprayers and sprinklers.
Thermostats for making incubators for poultry raising.
Timber, viz. :—
Fence posts, and pit-props, round, or hewn but otherwise unworked.
Logs, round, unworked.
Split fence rails and split fence posts, also wooden spreaders or droppers not exceeding six feet in length.
White pine (*kahikatea*) and *Pinus insignis*, whether in logs, rough hewn, rough sawn, or dressed.
Tobacco leaf, cured.
Tombstones.
Tractors and traction engines and parts peculiar to the same, including engines therefor.
Vegetables, fruits, nuts, grains, and seeds, which are in their natural state or which have been subjected to such processes of cleaning, separating, sorting, &c., as do not in the opinion of the Minister remove such goods from their natural state for the purposes of the Sales Tax Act.
Vehicles, viz., farm-wagons and farm-sleds.
Water and ice.
Wax, viz., beeswax and paraffin wax.
Wheat flour, including wheat meal and similar preparations of wheat.
Whiffle-trees, trace-chains, and yokes.
Windmills.
Wood wool.
Wool, greasy, sliped, scoured, or carbonized.
Wool, Angora, greasy, sliped, scoured, or carbonized.
Wrapping-paper, printed or unprinted, not including toilet paper.
Yeast.
Zinc dust and zinc shavings.
- Goods, whether produced or manufactured in New Zealand or imported, which, if imported, would be included under the following items of the Customs Tariff :—
43. Infants' and invalids' foods, as may be approved by the Minister.
89. Alcohol, and denatured spirit, for use in museums, universities, hospitals, and similar institutions or for other scientific or educational purposes, in such quantities and for such purposes and under such conditions as may be approved by the Minister.
97. Bacteriological products, including viruses, sera, serum extracts, vaccines, antigens, and preparations containing such substances, as may be approved by the Minister.
100. Chloroform; ethyl ether; other general or local anaesthetics, as may be approved by the Minister; creosote refined; camphor, creosol, guaiacol, iodoform, menthol, mercurochrome, naphthols, resorcin, thymol, thymol iodide, and such other substances specially suited for use as antiseptics as the Minister may approve.
104. *Disinfectants* n.e.i., including coal-tar acids in combination with alkalis to form solutions which will give saponaceous disinfectants upon the addition of water; sheep-dip; weed- and scrub-killing preparations.
119. Insecticides, and fungicides, for agricultural uses; tree-washes; powdered pyrethrum flowers or Dalmatian powder, powdered hellebore, and powdered derris root, in packages of not less than 5 lb. net weight; *concentrated* extracts of pyrethrum and of derris root, also mixtures of such concentrated extracts.