

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

Customs Department, Wellington, 4th September, 1935.

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) 3/24/2	38	Agricultural implements and machinery n.e.i. (Tariff item 333 (2))	Pans or troughs for stock licks.	
C (s) 10/29	..	Cheese	Cheese-pastes being cheese in combination with flavourings such as celery, sage, orange, apple, &c.	
C (s) 3/17/3	..	Cordage, metal, not being precious metal	Stranded enamelled wire ..	Enamelled wire not stranded.
C (s) 2/47	..	Corn mills, coffee and spice mills, food-chopping and mincing machines, peculiar to use in manufacturing or industrial processes, as approved by the Minister	Coffee mills having a capacity of $\frac{3}{4}$ lb. per minute and upwards for granulating and 1 lb. per minute and upwards for pulverizing Corn mills and bone mills, all sizes Mincing-machines having a capacity of 2 $\frac{1}{2}$ lb. per minute and upwards	Bacon-slicers and bread-slicers.
C (s) 21/139/2	..	Goods, <i>bona fide</i> second-hand, being goods that have already been used in New Zealand	..	Materials used in the repair of taxable goods which have been used in New Zealand and subsequently returned from abroad after repair.
C (s) 3/54	..	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 admitted thereunder	Automatic water pressure systems, comprising pump, motor, pressure water container, and automatic controls, for maintaining continuous high pressure water-supply for domestic or other use.	
C (s) 15/13	Beehives and fittings identifiable as parts thereof.	
C (s) 2/49	Hoppers and screens for stone-crushing plants.	
C (s) 2/50	Moulds and machinery for the manufacture of concrete pipes.	
C (s) 2/17/3	Buckets for elevators.	
C (s) 2/17/3	Valves, brass, for use with steam.	
C (s) 2/17/3	Valves, brass gate, screwed, in sizes from 1 $\frac{1}{2}$ in. upwards for use with water.	
C (s) 2/17/3	Valves, iron gate, screwed or flanged, for use with water or steam.	
C (s) 2/7/5	..	Tractors and traction-engines and parts peculiar to the same	..	Ball or roller bearings for tractors, being spares or replacements.

(NOTE.—The decision respecting "Lentils, split," appearing in Minister's decision No. 16, gazetted on 6th July, 1933, is cancelled. See Order in Council gazetted 22nd August, 1935, exempting these goods from sales tax.)
(NOTE.—Minister's decision No. 18, gazetted on 3rd August, 1933, is cancelled.)

E. D. GOOD, Comptroller of Customs.

Sitting of the Native Land Court at Dargaville on the 2nd October, 1935.

NOTICE is hereby given that the matters mentioned in the Schedule hereunder written will be heard by the Native Land Court sitting at Dargaville on the 2nd October, 1935, or as soon thereafter as the business of the Court will allow.

[Tokerau, 1935-7.]

E. P. EARLE, Registrar.

SCHEDULE.

No.	Applicant.	Name of Land.	Nature of Application.
19	Otamatea County Council ..	Ohaurua C	Assessment of compensation for land taken for the purpose of a road.
20	Hobson County Council ..	Opanake 1B 1 and 1B 2 parts	Assessment of compensation for land taken for the purpose of a road.