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

Customs Department, Wellington, 13th December, 1937.

I T 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 interpret that were the obtained by the Minister which were the obtained herein.

information which may be obtained by the Minister.

Exemption. Column No. 1.    Bags, bottles, boxes, &c., being ordinary trade containers for packing goods Belting for driving machinery, including conveyor betting, &c.   C(s) 2/74	Record No.	No. of Decision.	Decision of Minister.				
C (s) 15/18 44 Bags, bottles, boxes, &c., being ordinary trade containers for packing goods Belting for driving machinery, including conveyor belting, &c.  C (s) 10/39 44 C (s) 2/47/4 44 C (s) 4/7/19 C (s) 4/7/17  C (s) 4/7/17  C (s) 4/7/18  C (s) 3/76 44 Machinery, &c., of a class or kind which, if they had been approved by the Minister under I tem 352 of the Customs Tariff, would have been admitted thereunder  C (s) 3/75 44 C (s) 2/1/4 44 Tombstones  C (s) 2/1/4 44 Tractors and traction  C (s) 2/7/4 44 Tractors and  C (s) 2/7/4 44 Tractors and  C (s) 2/7/4 44 Tractors and  C (s			The following goods are to b set out in Column No. 1 (b	The following goods are to be regarded as $(a)$ included or $(b)$ not included under the exemptions set out in Column No. 1 (below):—			
C (s) 15/18  44  Bags, bottles, boxes, &c., being ordinary trade containers for packing goods Belting for driving machinery, including conveyor belting, &c.  C (s) 10/39 C (s) 2/47/4 44  C (s) 2/47/4 45  C (s) 4/7/19 C (s) 4/7/17  C (s) 4/7/16 C (s) 4/7/16 C (s) 3/76 C (s) 3/76 C (s) 3/76 C (s) 3/76 C (s) 3/75 C (s) 3/75 C (s) 2/13 C (s) 2/14 C (s) 2/14 C (s) 4/12/2 C (s) 2/13 C (s) 2/14 C (s)				-	Goods not regarded as included under Exemption,		
being ordinary trade containers for packing goods Belting for driving machinery, including conveyor belting, &c.  C (s) 10/39 C (s) 2/47/4  44 Bread, &c. Commills, coffee and spice mills, food chopping and mincing machines, peculiar to use in manufacturing or industrial processes, as approved by the Minister Disinfectants n.e.i., &c. (Tariff Item 104)  C (s) 4/7/19 C (s) 4/7/17 C (s) 4/7/18 C (s) 4/7/18 C (s) 3/74  44 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  C (s) 4/12/2  44 C (s) 2/13  44 C (s) 2/14  44 C (s) 2/14 C (s) 2/7/4  44 C (s) 2/7/4 C (s) 2/7/4  44 C (s) 2/7/4			Column No. 1	Column No. 2.	Column No. 8.		
C (s) 2/74 44  Belting for driving machinery, including conveyor belting, &c. Bread, &c. Corn mills, coffee and spice mills, food chopping and mineing machines, peculiar to use in manufacturing or industrial processes, as approved by the Minister C (s) 4/7/19 C (s) 4/7/17 C (s) 4/7/17 C (s) 4/7/18 C (s) 4/7/18 C (s) 3/74  C (s) 3/76 C (s) 3/75 C (s) 3/75 C (s) 4/12/2 C (s) 2/7/4	C (s) 15/18	44	being ordinary trade con-				
C (s) 2/47/4 44 Corn mills, coffee and spice mills, food chopping and mincing machines, peculiar to use in manufacturing or industrial processes, as approved by the Minister Disinfectants n.e.i., &c. (Tariff Item 104)  C (s) 4/7/19  C (s) 4/7/16 C (s) 4/7/18 C (s) 3/74 44 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  C (s) 3/75 44 Minister under Item 352 of the Customs Tariff, would have been admitted thereunder  C (s) 4/12/2 44 Rabbit poisons, viz.:—Carbon bisulphide, &c., and similar Tombstones C (s) 2/7/4 44 Tractors and traction-}  "Brierley" orange chipping machine for shredding orange peel for marmalade.  "Boracure."  Boracure."  "Boracure."  "Boracure."  "Boracure."  "Boracure."  "Boracure."  "Boracure."  "Brierley" orange chipping machine for shredding orange peel for marmalade.  "Boracure."  "Boracure."  "Boracure."  "Boracure."  "Boracure."  "Brierley" orange chipping machine for shredding orange peel for marmalade.  "Boracure."  "Boracure."  "Boracure."  "Boracure."  "Boracure."  "Brierley" orange chipping machines for shredding orange peel for marmalade.  "Boracure."  "Safex."  "Sa			Belting for driving machinery, including conveyor belting, &c.	lengths, undrilled, for use on pig	"Nove " sause "		
C (s) 4/7/19 C (s) 4/7/17 C (s) 4/7/17 C (s) 4/7/16 C (s) 4/7/16 C (s) 4/7/16 C (s) 4/7/18 C (s) 3/74 C (s) 3/76 C (s) 3/75 C (s) 4/12/2 C (s) 2/7/4 C			Corn mills, coffee and spice mills, food chopping and mincing machines, pecu- liar to use in manufac- turing or industrial pro- cesses, as approved by	chine for shredding orange peel	Nova sausage improver		
C (s) 4/7/17  C (s) 4/7/17  C (s) 4/7/16 C (s) 4/7/16 C (s) 4/7/18 C (s) 3/74  44  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  C (s) 3/75 C (s) 4/12/2  C (s) 20/13  C (s) 20/13  44  C (s) 20/13  All stene or concrete work actually erected on a grave.  Dairy Cleanser ("O.K." Brand).  Sterlizer ("O.K." Bradelizer ("O.K." ("O.K." Bradelizer ("O.K." ("O.K." particular ("O.	C (s) 7/10/2	44	Disinfectants n.e.i., &c.	"Boracure."			
C (s) 4/7/16 C (s) 4/7/16 C (s) 4/7/16 C (s) 3/74  C (s) 3/76  C (s) 3/76  C (s) 3/75 C (s) 4/12/2  C (s) 20/13  C (s) 2/7/4  C (s) 2/7/4  C (s) 4/7/4  C (s) 2/7/4  C (s) 4/7/4  C (s) 2/7/4  C (s) 2/7/4  C (s) 4/7/4  C (s) 4/7/4  C (s) 2/7/4  C (s) 4/7/4  C (s) 2/7/4  C (s) 4/7/4  C (s) 4/7/16 C (s) 4/7/18 C (s) 4/7/16 C (s) 4/7/16 C (s) 4/7/18 C (s) 4/7/16 C (s) 4/7/16 C (s) 4/7/18 C (s) 4/7/16 C (s) 4/7/18 C (s) 4/7/18 C (s) 4/7/16 C (s) 4/7/18 C (s) 4/7	C (s) 4/7/19	••	(13111 10011 104)	Dairy Cleanser ("O.K." Brand).			
C (s) 4/7/16 C (s) 4/7/18 C (s) 3/74  44  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  C (s) 3/75 C (s) 4/12/2  C (s) 20/13  44  C (s) 20/13  44  C (s) 2/7/4  44  C (s) 2/7/4  C (s) 4/2/2  C (s) 2/7/4  C (s) 2/7/4  C (s) 4/2/2  C (s) 2/7/4  C (s) 2/7/4  C (s) 4/7/16 C (s) 4/7/18  C (s) 4/7/16 C (s) 4/7/18  C (s) 4/7	C (s) 4/7/17	••	••	" Eucal." " Eu-x."			
C (s) 4/7/16 C (s) 4/7/18 C (s) 4/7/18 C (s) 3/74  44  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  C (s) 3/75 C (s) 3/75 C (s) 20/13 C (s) 20/13 C (s) 27/4  44  C (s) 4/7/18   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  Rabbit poisons, viz.:— Carbon bisulphide, &c., and similar  C (s) 20/13  All stone or concrete work actually erected on a grave.  Rubber tires and				" Hygex." " Purol." " Purolene." " Safex."			
C (s) 3/74  44  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  C (s) 3/75  C (s) 4/12/2  C (s) 20/13  44  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  Rabbit poisons, viz. — Carbon bisulphide, &c., and similar  Tombstones  C (s) 27/4  44  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  Rabbit poisons, viz. — Carbon bisulphide, &c., and similar  Tombstones  All stene or concrete work actually erected on a grave.  Rubber tires and			••	"Safe-T" disinfectant and sterilizer.			
C (s) 3/76  C (s) 3/76  C (s) 3/75  C (s) 4/12/2  C (s) 20/13  C (s) 2/7/4  C (s) 2/7/4  C (s) 3/75  C (s) 2/7/4  Minister under Item 352 of the Customs Tarift, would have been admitted thereunder  Rabbit poisons, viz. — Carbon bisulphide, &c., and similar  Tombstones  C (s) 2/7/4  All stene or concrete work actually erected on a grave.  Rubber tires and	$C(s) \frac{4}{7} \frac{7}{18}$ $C(s) \frac{3}{74}$		or kind which, if they had	Oil dispensers for dispensing lubri- cating oil from trade containers by			
C (s) 3/75 C (s) 4/12/2 44 Rabbit poisons, viz.:— Carbon bisulphide, &c., and similar Tombstones	C (s) 3/76	44	Minister under Item 352 of the Customs Tariff, would have been admitted	Spray troughs or tanks, concrete, for orchardists' use having bearings			
C (s) 20/13 44 Tombstones All stene or concrete work actually erected on a grave.  C (s) 2/7/4 44 Tractors and traction			Carbon bisulphide, &c.,	Water purifiers or stills, automatic. "Vallo" rabbit decoy baits.			
C(s) 2/7/4 44 Tractors and traction Rubber tires and	C (s) 20/13	44					
liar to the same graders, except Road graders	C (s) 2/7/4	44	engines and parts pecu- liar to the same	•	Rubber tires and inner tube for use on tractors or roa graders, except tires ad missible under Item 34 of the Customs Tariff.*		

<sup>\*</sup> Revises decision in Minister's decision No. 37, gazetted 4th July, 1935.

(NOTE.—The decisions respecting "Iron wire" and "Wire, metal, other than iron," appearing in Minister's decision No. 29 (gazetted on 31st May, 1934) are cancelled.)

E. D. GOOD, Comptroller of Customs.

## Mining Privilege to be struck off the Register.

NOTICE is hereby given in pursuance of section 188 (3) of the Mining Act, 1926, that unless sufficient cause to the contrary be shown within three months from the date hereof the mining privilege mentioned in the Schedule hereto will be struck off the Register.

T. W. PARKHILL, Mining Registrar.

## SCHEDULE.

License No.	Date.	Nature of Privilege.	Locality.	Licensee.	
3404	19/6/34	Extended alluvial	Teviot Survey District	John George Pellowe and James Steele.	
		claim			