

## Decisions Under the Sales Tax Act 1932-33

THE following decisions in interpretation of the Sales Tax Act 1932-33 are published for public information:—

Record No.	Exemption.	No. of Decision.	Goods Included Under Exemption.
(s) 21/231	Agricultural implements	116	Nest eggs of china or other material.
(s) 21/87/2	Cable and flex, &c.	116	Cable and flex of soft drawn copper wire insulated with vulcanized india rubber, polyvinyl chloride or similar plastic material, or paper, even if having an external covering of any other material except armour.
(s) 21/90	Cleansing powders, &c.	116	Cleansing tablets not being toilet preparations or soaps or containing soap.
(s) 20/10/14	Educational apparatus, &c.	116	Imitation coins, whether printed in sheet form or cut separately, however packed.
(s) 21/44	Fire engines, &c.	116	Steel towers for drying fire hoses.
(s) 3/11/38	Furniture	116	Garden, park, verandah and summerhouse furniture (but not ornamental and other urns for plants) of any material ( <i>e.g.</i> , concrete, stone, brick, iron).
(s) 3/118/21	Furniture	116	Wastepaper baskets and buckets.
(s) 20/9/6	Roofing	116	Bitumen not over 30 penetration rating, whether or not sold in association with roofing felt.
(s) 20/15	Ships, dredges, and similar vessels	116	All vessels, including those propelled by oars or paddles.

The following decisions are cancelled:—

M.D. 22—Any vessel which is decked . . . or paddles.

M.D. 110—Cable and flex . . . any other material except armour.

Customs Department, Wellington C. 1, 16 April 1953.

(M.D. 116)

D. G. SAWERS, Comptroller of Customs.

## Notice Under the Regulations Act 1936

PURSUANT to the Regulations Act 1936, notice is hereby given of the making of regulations as under:—

Authority for Enactment.	Short Title or Subject Matter.	Serial Number.	Date of Enactment.	Price (Postage 1½d. Extra).
Stock Act 1908	Stock (Agricultural Seeds) Importation Regulations 1939, Amendment No. 3	1953/38	13/4/53	2d.
Education Act 1914	Maori Schools Regulations 1953	1953/39	13/4/53	6d.
Board of Trade Act 1919	Board of Trade (Potatoes) Regulations 1953	1953/40	13/4/53	2d.

Copies can be purchased at the Government Printing and Stationery Office, Lambton Quay, Wellington. Prices for quantities supplied on application. Copies may be ordered by quoting serial number.

R. E. OWEN, Government Printer.

*Defining Land in South Auckland Land District to Which Water is Supplied Pursuant to Section 50 of the Land Act 1948*

IT is hereby notified, pursuant to subsection (6) of section 50 of the Land Act 1948, that the land defined in the Schedule hereto is land to which water is supplied under the said section.

SCHEDULE

SOUTH AUCKLAND LAND DISTRICT

ALL those areas containing a total of 92 acres and 28 perches, more or less, being Lot 2 as shown on a plan deposited in the Land Registry Office at Auckland under No. 15178, being part Section 24, Block VI, Maketu Survey District, and Lot 1 as shown on a plan deposited as aforesaid under No. 35609, being part of the aforesaid Section 24, and both lots being all the land comprised and described in certificate of title, Volume 915, folio 118 (Auckland Registry); Lot 2 as shown on the aforesaid plan No. 35609, being part of the aforesaid Section-24, and being all the land comprised and described in certificate of title, Volume 913, folio 52 (Auckland Registry); Lot 1 as shown on a plan deposited as aforesaid under No. 33517, being part of the aforesaid Section 24, and being all the land comprised and described in certificate of title, Volume 867, folio 152 (Auckland Registry); and part Section 19, Block V, Maketu Survey District, being all the land comprised and described in certificate of title, Volume 998, folio 24 (Auckland Registry).

Dated at Wellington, this 13th day of April 1953.

D. M. GREIG,  
Director-General of Lands.

(L. and S. H.O. 36/1656; D.O. 4/988)

*Consent to the Consignment of Certain Potatoes From the South Island (Notice No. Ag. 5412)*

PURSUANT to regulation 2 of the Board of Trade (Potatoes) Regulations 1953, I, ERNEST JAMES FAWCETT, Director-General of Agriculture, hereby consent to the consignment of one sack of potatoes by any person in the South Island to any person in the North Island.

Dated at Wellington, this 14th day of April 1953.

E. J. FAWCETT, Director-General of Agriculture.  
(Ag. 67/9/42)

*Notice to Mariners No. 31 of 1953*

POLLUTION OF WATERS BY OIL

SPECIMENS of the crested penguin and little blue penguin incapacitated by oil have recently been cast ashore on beaches near Christchurch. Pollution caused by oil discharged by vessels has a serious and deadly effect on bird life. The feathers of the bird become so gummed that they are unable to take flight again. The fine down that insulates their bodies against cold water becomes matted and water soaked, the skin is exposed to the elements and the bird dies from cold or hunger, or perishes from drowning.

Oil pollution has been proved to have very serious effects upon fish supplies in coastal areas. Whilst the discharge of oil outside territorial waters is beyond the limits of New Zealand legislation, Masters are asked to ensure that no oil or oil and water is pumped out until the vessel is well clear of the limits or is in such a position that there is very little chance of such matter reaching the shore or territorial waters.

Wellington, N.Z., 14 April 1953.

W. C. SMITH, Secretary for Marine.

(M. 3/13/250)