

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:

PART I—DECISIONS UNDER STATUTORY EXEMPTIONS FROM SALES TAX

Item No.	Decision	Record No.
6A	<p>ARTICLES AND MATERIALS SPECIALLY SUITED FOR ARTISTS' USE, AS MAY BE APPROVED BY THE MINISTER AND UNDER SUCH CONDITIONS AS HE MAY PRESCRIBE—</p> <p>Goods EXEMPT under Item 6A— Ink, white for photographic use Pencils, spotting, with chalk cores, for photographers' use Goods admissible under Tariff Part II, Ref. No. 19.0</p>	16-(s)34/1/27
7A	<p>ARTICLES FOR WEAR, AS MAY BE APPROVED BY THE MINISTER, PECULIARLY ADAPTED TO AFFORD SUPPORT OR PROTECTION TO AN ABNORMAL CONDITION OF THE HUMAN BODY OR TO REDUCE OR ALLEVIATE SUCH CONDITION—</p> <p>Goods EXEMPT under Item 7A— Artificial teeth Bandages, suspensory, and athletic supports Corn and bunion pads and shields Finger stalls Goods admissible under Tariff Part II, Ref. No. 23.6</p>	16-(s)34/1/27
8	<p>ARTICLES SUITED FOR THE USE OF BLIND, DEAF, OR DUMB PERSONS, AS MAY BE APPROVED BY THE MINISTER—</p> <p>Goods EXEMPT under Item 8— Talking book reproducers and cassettes for use therewith Goods admissible under Tariff Part II, Ref. Nos. 21.1 and 21.2</p>	16-(s)20/10/60
69	<p>EDUCATIONAL APPARATUS, ARTICLES, AND MATERIALS, AS MAY BE APPROVED BY THE MINISTER—</p> <p>Goods EXEMPT under Item 69— Blackboards of any material Blocks, alphabet, being cubes of wood or other material having on one or more faces a letter of the alphabet whether or not in association with pictures Cards, Morse, Vick, and similar, for teaching the morse code Cards or sheets printed with pictures in outline for colouring, including the necessary crayons or colours for use therewith Drawing books, dot puzzle, in which designs are produced by lines drawn as indicated by consecutively numbered dots, and which have no blank pages Drawing books, having outlines on each page, or on each alternate page with corresponding blank spaces for copying, specially suited for use in teaching drawing in schools Erasers, blackboard Globes, geographical; also electric table lamps, the glass shades of which are globes representing the world Gramophone records specially suited for teaching typewriting Ink wells Intelligence tests suited for use by educational authorities for testing the mental aptitude of pupils Jig sews, being folders made up to resemble book covers and containing sheets depicting embroidery designs, together with sets of celluloid stencils for use as aids in drawing designs on cloth Keyboards, dummy, used to instruct typists, linotype operators, pianists, etc. Languagephone records solely for teaching languages Letters, alphabetical, and numerals of any material, in sets, packed to indicate they are for educational use Modelling material, plasticine and similar, in bulk or in boxes, with or without modelling tools Models for schools of art Models of the human body or portions thereof (but not dolls suited for use as children's playthings) specially suited for instructional purposes in hospitals and in Red Cross, St. John Ambulance, and similar first aid classes Pencil cases Planispheres Prints, school, being a series of lithographic prints in colour, for use in schools. These pictures are designed by leading contemporary artists for the sole purpose of instruction in the appreciation of fine art Quiz-sets, electrically or magnetically operated - Examples: Magic Robot, Electronic Brain, Dr Magini Rubber stamps of humans, animals, flowers, fruit, etc.</p>	