

PART I—DECISIONS UNDER STATUTORY EXEMPTIONS FROM SALES TAX—*continued*

Item No.	Decision	Record No.
	<p>Slates, all kinds, slate pencils and slate pencil holders Theatre, Pollock's Toy (models of theatre stage together with printed sheets containing representations of the characters appearing in the various plays, to be cut out for manipulation on the stage), including miniature stage lighting sets therefor Time teachers (but not toy watches) used for teaching children to tell the time Tracing books, being books of pictures in outline interleaved with tracing paper Wall cards, being pictorial cards, and having printed thereon descriptive matter, specially suited for teaching children Wall diagrams</p> <p>Goods EXEMPT under Item 69— The following goods when purchased for use solely for educational purposes in a school, college, or university: Accounting and book-keeping machines Adding and calculating machines Apparatus for teaching bookbinding at technical schools Apparatus, appliances, and instruments of a scientific nature and specially suited for teaching scientific subjects Apparatus for teaching photography Duplicating machines and accessories peculiar thereto Electrical apparatus other than cooking and heating appliances Engines, transmissions, and other parts of motor vehicles Gramophones and gramophone records Paper suitable for handicraft work Recorders, sound, the recording medium of which is metal wire, metal coated paper, or metal coated plastic tape Stars, coloured paper, for merit awards Toys Typewriters Goods admissible under Tariff Part II, Ref. No. 20.2</p>	16-(s)20/10
118A	<p>GOODS OF CLASSES INCLUDED IN ANNEXES B, C, AND D TO THE UNESCO AGREEMENT ON THE IMPORTATION OF EDUCATIONAL, CULTURAL, AND SCIENTIFIC MATERIALS, WHEN IMPORTED BY OR FOR, OR SOLD TO, EDUCATIONAL, SCIENTIFIC, OR CULTURAL INSTITUTIONS APPROVED BY THE MINISTER FOR THEIR OWN USE, AND UNDER SUCH CONDITIONS AS THE MINISTER MAY PRESCRIBE—</p> <p>The educational institutions approved are schools, colleges and universities ..</p>	16-(s)34/1/27
118B	<p>GOODS, OF SUCH CLASSES AS MAY BE APPROVED BY THE MINISTER, DESIGNED OR PRODUCED FOR USE IN AND OF A KIND USED EXCLUSIVELY IN THE PRACTICE OF RELIGION, OR AS EQUIPMENT FOR PLACES OF WORSHIP—</p> <p>Goods EXEMPT under Item 118B— Alms dishes bearing an inscription or other marking to indicate that they are for religious use in churches Altars and communion tables Altar bells Altar book rests Altar bread and wafer boxes Altar candlesticks and candelabra Altar crosses Altar cruets and altar flagons for wine and water Altar linen in sets, burses and veils, fair linen cloths and altar frontals, embroidered with religious emblems Asperges bowls and sprinklers Aumbries Candle extinguishers Chalices, chalice spoons and patens Ciboria Communion glasses and plates Cope clasps Crucifixes, when (a) mounted on a base for use as an altar cross or (b) mounted on a staff for use as a processional cross Cruet dishes and lavabo bowls Ecclesiastical vestments worn exclusively in official church services Figures not less than 10 in. in length for crucifixes Fonts (baptismal and holywater) or pedestal type Font ewers Incense boats, nails and spoons Jewish praying shawls (which are worn as vestments by all male Jews attending synagogue services) known as a tallith (plural taleism or tallithin) and worn only during the service</p>	