

Name of Licensee.	Place or Places at which Business is carried on.
R.	
Ratanui Sawmilling Co. (from 31st July, 1941)	Te Kuiti.
Reese Bros., Ltd. (from 31st January, 1942)	Christchurch.
Ross, V. R. (from 31st January, 1942)	Auckland.
Ruatoria Sawmilling Co. (from 31st March, 1941)	Ruatoria.
S.	
Sales Orders Services (from 1st December, 1941)	Wellington.
Simpson, F. A., Ltd. (from 1st February, 1942)	Wellington.
Smith, G. S. (from 24th November, 1941)	Whangarei.
T.	
Thompson, E. (from 16th February, 1942)	Wellington.
Traders Supplies (from 31st January, 1942)	Auckland.
W.	
Ward and Co. (from 30th November, 1941)	Auckland.
Williams, L. (from 30th November, 1941)	Auckland.

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

Customs Department, Wellington, 11th March, 1942.

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.	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.	No. of Decision.	Goods regarded as included under Exemption. Column No. 2.	No. of Decision.	Goods not regarded as included under Exemption. Column No. 3.
C (s) 21/13/4	Anæsthetics, general or local (Tariff item 100)	47	Ethyl chloride, when packed in valve-operated flasks of a capacity not exceeding 4 fluid ounces.		
C (s) 10/11/3	Animal fats or oils, crude or refined	47	Adeps lanæ (the purified fat of the wool of sheep) hydrous or anhydrous.		
C (s) 21/111	Clips, tags, rings, and similar articles for the identification of livestock, &c. (Tariff item 315)	..	..	47	Tags, or labels, of cardboard, for attachment to plants distributed by nurseries.
C (s) 2/13/9	Electric motors, also starters, controllers, and slide rails therefor	47	Mercury switches for use as controllers for electric motors.		
(s) 3/85	Gold and silver bullion ..	47	Gold, granulated, in the form of "shot."		
C (s) 3/38/4	Machinery, machines, machine-tools, and appliances, viz.: Peculiar to metal-working, wood-working, stone-working, or glass-working	47	Welding torches designed for use with "Rockgas" (a liquefied gas for use in heating, lighting, and illuminating).		
C (s) 3/22	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.	47	Ironwork, galvanized (not being bolts, nuts, screws, rivets, or washers) for the wooden cross-arms of telegraphic and electric transmission poles.*		
C (s) 2/51/2	..	47	"Low head trolley" attachments for "Lennix" electric hoists.		
C (s) 2/17/3	..	47	Valves, foot, for use with pumps for raising or distributing liquids.		
C (s) 20/6/8	Sand, gravel, rubble, fowl-grit, and building-stone, unworked	..	..	47	Talc schist, pulverize
C (s) 2/89/2	Spray-pumps, foot or hand power	47	Fire bucket-pumps (spray-pumps in mechanical combination with water containers), for use in fire-fighting.		
C (s) 11/1	Vehicles, viz.: Farm wagons	..	..	47	Two-wheeled trailers and similar vehicles.
C (s) 10/4/6	Wheat flour, including wheat meal and similar preparations of wheat	47	"Gluteen," a starch-reduced wheat flour.		

* Revises decision in Minister's Decision No. 16, gazetted 6th July, 1933.

(NOTE.—The decision respecting "Fire bucket-pumps," appearing in Minister's Decision No. 46, gazetted 2nd October, 1941, is cancelled.)

(NOTE.—The decision respecting "Tea and boards," appearing in Minister's Decision No. 46, gazetted 2nd October, 1941, should be amended to read "Tea end boards.")

E. D. GOOD, Comptroller of Customs.