

Customs Department, Wellington, 21st January, 1944.

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) 3/104	Agricultural implements and machinery (Tariff item 333 (1) or (2) )	62	"Sandwashers," being dust caps peculiar to use with the wheel hubs of agricultural implements.		
C (s) 21/31	..	62	Skeith "axles" (except bolts) for the skeith plates of ploughs.		
C (s) 20/10/14	Apparatus, &c., for educational purposes, as may be approved by the Minister and under conditions prescribed by him on declaration that the apparatus will be used solely for educational purposes in a school, college, or university, and will not be removed therefrom without payment of sales tax (Tariff item 416)	62	"Kindergarten Jig-saws," being named pictures of several species of animals printed on a cardboard sheet which is marked to be cut up for use as jig-saw puzzles.		
C (s) 4/7/28	Disinfectants n.e.i., &c. (Tariff item 104)	62	"Anso" Disinfectant.		
C (s) 4/7/27	..	62	Liquor Chloroxylenolis.		
C (s) 7/16	..	62	"Phenzol Cleanser."		
C (s) 12/7	Emery-paper, emery-cloth, and glass-paper, whether in sheets, or in rolls, or cut into shapes	62	Dentists' polishing strips, and polishing discs, made up from cloth or paper coated with the abradant substance.		
C (s) 20/5/4	Goods, bona fide second-hand, being goods that have already been used in New Zealand	62	Steel scrap, being genuine off-cut or waste material resulting from manufacturing processes.		
C (s) 4/18	Insecticides and fungicides for agricultural uses (Tariff item 119)	62	"K.P. 15"—Blowfly treatment for sheep.		
C (s) 20/12/2	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	62	Cork sheets, on declaration by a manufacturer that they will be used by him solely for covering the rollers of spinning-machines.		
C (s) 2/1/2	..	62	Firebars for bakers' ovens.		
C (s) 2/11/3	..	62	Gaskets, oval, peculiar to use with the manholes and mud-holes of steam boilers.		
C (s) 3/67/4	..	..	..	62	Trucks, lift or elevating, hand-operated, designed to raise a load from the floor and transport it to the desired site, but not to hoist or stack goods.
C (s) 2/54/4	Machinery, &c., n.e.i., other kinds (Tariff item 353 (6) (b) )	62	Washing-boilers fitted with an agitating device, hand-operated or otherwise.		
C (s) 2/54/4	..	62	Wringers, clothes, power-operated, for domestic use.		
The following goods are to be regarded as (a) included, or (b) not included, under the items subject to sales tax at the rate of 10 per cent. only (under the provisions of subsection (1) of section 10 of the Customs Acts Amendment Act, 1942), set out in Column No. 1 (below):—					
	Item. Column No. 1.	No. of Decision.	Goods regarded as included under Item. Column No. 2.	No. of Decision.	Goods not regarded as included under Item. Column No. 3.
C (s) 5/2	Apparel, clothing, and hosiery, not including hats and other headwear, except miners' and firemen's helmets	63	Nursery squares, in sizes of 24 in. by 24 in.		
C (s) 8/12	Textile piece-goods of wool or containing wool	63	Textile piece-goods of or containing mohair or other animal hair.*		

\* Revises decision in Minister's Decision No. 61, gazetted 4th November, 1943.

E. D. GOOD, Comptroller of Customs.

Notice calling up Reservists for Service with the Armed Forces

National Service Department,  
Wellington, 27th January, 1944.

IT is hereby notified for general information that, in pursuance of the powers vested in me by Regulation 44 of the National Service Emergency Regulations 1940, I have, on the 27th January, 1944, issued to—

- Donald Anderson, Traveller, 13 Ridings Road, Remuera, Auckland, Registration No. 649359,
- Karl Frank Arnerich, Farm Hand, Rehia, Registration No. 648228,

- William Charles Henry Anderson, Farm Hand, 103 Botanic Road, Palmerston North, Registration No. 649884,
- Petar Vuyjich, Fish-shop Proprietor, 60 High Street, Dannevirke, Registration No. 649044, and
- Archie Henry Blue, Electrical Engineer, 83 Conway Street, Spreydon, Christchurch, Registration No. 651102,

notices calling them up for service with the Armed Forces, such persons having been severally convicted for that, being reservists belonging to a division of the Reserve the enrolment of which has been proclaimed; they did fail to make application in writing for enrolment in that class of the Reserve as required by Regulation 43 (1) of the National Service Emergency Regulations 1940.

J. S. HUNTER, Director of National Service.