

## MINISTER'S DECISIONS UNDER SALES TAX ACT—continued

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)—continued.				
	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) 6/46	Paper or cellophane wrappers, printed, lithographed, or ruled, n.e.i.	70	Book-covers, being printed wrappers of paper, for use by lending libraries and book clubs to protect books issued to subscribers.		
C (s) 4/5/6	Preparations made from animal glands or tissues (Tariff item 120 (1))	70	Panteric Co. Tablets (Parke Davis, and Co.).		
C (s) 10/46	Vegetables, fruits, nuts, grains, and seeds which are in their natural state, &c.	..	..	70	"Crispies," being cooked potatoes packed in cellophane bags for retail sale.
C (s) 7/1/5	Vitamins, vitamin concentrates, &c. (Tariff item 120 (3))	70	"Vitamin Oil" (Glaxo Laboratories, Ltd.).		
C (s) 10/4/8	Wheat flour, including wheat-meal and similar preparations of wheat	70	Self-raising flour, consisting of wheaten flour with the addition of raising ingredients.		

Record No.	No. of Decision.	Decision of Minister.
C (s) 3/77	71	Interconnecting pipes, e.g., between gas compressors and condenser coils, between steam-engines and pumps, or between other non-taxable devices are regarded for the purposes of the Sales Tax Act merely as piping, and therefore as taxable. On the contrary, systems of pipes let into headers, or refrigerator coils or other non-taxable devices manufactured from piping are not regarded merely as piping, and pipes used in their manufacture are therefore non-taxable.

E. D. GOOD, Comptroller of Customs.

## Public Trust Office Act, 1908, and its Amendments.—Election to Administer Estates

NOTICE is hereby given that the Public Trustee has filed in the Supreme Court an election to administer in respect of the several estates of the persons deceased whose names, residences, and occupations (so far as known) are hereunder set forth:—

No.	Name.	Occupation.	Residence.	Date of Death.	Date Election filed.	Testate or Intestate.	Stamp Office concerned.
1	Berry, Arthur Henry ..	Retired seaman ..	Wanganui ..	6/8/45	31/8/45	Testate	Wellington.
2	Brown, Arthur Richard ..	Linesman (soldier) ..	Awatuna ..	27/5/41	31/8/45	"	New Plymouth.
3	Clarke, Robert ..	Salesman ..	Christchurch ..	29/1/39	31/8/45	Intestate	Christchurch.
4	Creagh, Evelyn Jane ..	Married woman ..	Auckland ..	13/5/45	31/8/45	Testate	Auckland.
5	Dalton, Elizabeth Jane ..	Widow ..	Hamilton (formerly Napier)	1/6/45	31/8/45	"	"
6	Day, Lewis (commonly known as Louis Day)	Retired draper ..	Auckland (formerly Whangarei)	30/7/45	31/8/45	"	"
7	Duke, Norman Chaplin ..	Glass-beveller (soldier)	Northcote, Auckland	3/4/45	31/8/45	"	"
8	Eason, William Edwin ..	Labourer and tractor- driver (soldier)	Otautau ..	9/12/41	31/8/45	"	Invercargill.
9	Ferguson, Eric James ..	Stud groom (soldier)	Otahuhu ..	2/6/41	31/8/45	"	Auckland.
10	Gilmour, Brian Montgomery ..	Civil engineer (airman)	Auckland ..	25/4/44	31/8/45	"	"
11	Honan, John Joseph ..	Labourer ..	" ..	28/7/45	31/8/45	"	"
12	Howe, Samuel John ..	Caretaker ..	Lower Hutt ..	28/6/45	31/8/45	Intestate	Wellington.
13	Johansson, Hildebrand Alfred ..	Driver (airman)	Waipu ..	2/8/44	31/8/45	Testate	Auckland.
14	Key, Violet Lizzie Berry ..	Widow ..	Blaketown (formerly Dunollie)	9/8/45	31/8/45	"	Hokitika.
15	Lindon, Horace Venning ..	Labourer ..	Gisborne ..	7/8/45	31/8/45	"	Gisborne.
16	Skilling, John ..	" ..	Ashburton ..	16/7/45	31/8/45	"	Christchurch.
17	Squire, Emma Jane ..	Widow ..	Kawakawa (formerly Te Papapa)	19/7/45	31/8/45	"	Auckland.
18	Stafford, Keith Varndell ..	Bank clerk (airman) ..	Wellington ..	12/9/44	31/8/45	"	Wellington.

Public Trust Office, Wellington, 3rd September, 1945.

W. G. BAIRD, Public Trustee.

## Mining Privileges to be struck off the Register

Mining Registrar's Office P.O. Box 20, Hokitika, 20th August, 1945.

NOTICE is hereby given, pursuant to subsection (3) of section 188 of the Mining Act, 1926, that, unless sufficient cause is shown to the contrary, the mining privileges mentioned in the Schedule hereto will be struck off the Register at the expiration of one month from the date hereof.

W. M. FRASER, Mining Registrar.

## SCHEDULE

License No.	Date.	Nature of Privilege.	Locality.	Registered Holder.
107/08	13/5/1908	Residence-site ..	Education Reserve, Kumara ..	Ettie Matilda Wilton, Edna Althea West, and Agnes Lavinia McIntosh.
1656	6/3/1924	" ..	Kumara ..	Alfred Groom Wood.

(Mines N. 10/5/10.)