

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

Customs Department, Wellington, 19th June, 1947.

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.
(s) 2/8/18	Agricultural machinery, &c. (T.I. 333 (1) or (2)) ..	82	"Ideal" sheep-tethering peg, being a steel corkscrew peg with a tension spring and tether attached.
(s) 8/18	Bedding	82	Sleeping-bag covers.
(s) 8/18	Bedding	82	Rubber air beds and air mattresses.
(s) 3/136	Bells for doors	82	Electric bells, buzzers, and pushes.
(s) 21/236	Cement, building	82	"Sika."
(s) 17/3/7	Cork-board having a thickness of 1 in. or over ..	82	Slagwool-insulation batts, being rectangular blocks not shaped in any way, and 1 in. or over in thickness.
(s) 3/128	Cup hooks	82	Ruler hooks (a type of cup hook in which the hook portion is bent at right angles instead of into the conventional curved hook).
(s) 4/7/41	Disinfectants	82	"Cascade" metal cleaners and tire-mould cleanser.
(s) 3/13/26	Fittings for electric lamps for internal lighting ..	82	Fluorescent electric lamps, condensers for, of capacity rated at not more than 10 mfd.
(s) 3/125/2	Fittings for electric lamps for internal lighting ..	82	Watertight and gastight metal fittings for electric lights.
(s) 3/118/19	Furniture	82	Candlesticks.
(s) 3/118	Furniture	82	Picture-frames (not including pictures).
(s) 3/128	Metal fittings for windows	82	Sash weights.
(s) 3/118	Mouldings of wood	82	Picture-frame mouldings with a wood base, irrespective of finish.
(s) 8/24	Napery	82	Paper towels.
(s) 4/53/2	Napery	82	Tablecloths of plastic material.
(s) 7/21	Paints, colours, &c.	82	Vandyke brown crystals.
(s) 20/33	Perambulators and similar vehicles	82	Perambulator wheels.
(s) 3/128	Slides and similar articles suited for use on drawers or cabinets	82	Sliding door track for cupboards and cabinets.
(s) 20/36	Structural building units	82	Fireproof doors for buildings.
(s) 3/118	Structural building units	82	Fittings for sliding doors when sold in sets consisting of lengths of track or rail, brackets, stops, and hangers and sheaves, or carriage wheels.
(s) 2/56	Structural building units	82	Metal cars, doors, gates, and fire-proof surrounds for elevators.
(s) 8/19	Upholstery	82	Loose covers for motor-vehicle seats.
(s) 8/16	Window blinds	82	Outdoor awnings and blinds of textile.
(s) 2/13/6	Switchboard and fuseboard panels not exceeding 24 in. by 18 in.	82	Switchboards and fuseboards not exceeding 24 in. by 18 in. built-up with switches and fuses not exceeding 60 amps.
	The following persons need not be licensed under the Act:—		
(s) 3/118	83	Persons whose manufacturing operations consist only of the framing of pictures. (NOTE.—In the case of persons engaged in the framing of pictures and also licensed in respect of the manufacture of other kinds of goods, the licences will not be regarded as applicable to the framing of pictures.)

NOTE.—The following decisions are cancelled, the goods concerned being covered by the exemptions created under the Customs Acts Amendment Act, 1946:—

- M.D. 11 Building-stone, worked or shaped (however roughly). (C (s) 20/6.)
M.D. 19 "Tar Naphtha" (Restar product). (C (s) 4/7/7.)
M.D. 31 Timber dressed or fabricated for use in mines. (C (s) 15/7/2.)
M.D. 35 "Healu" antiseptic bandage. (C (s) 4/7/10.)
M.D. 37 Split totara house blocks for building purposes. (C (s) 15/12.)
M.D. 40 Puddings. (C (s) 10/26.)
M.D. 41 Rectangular slabs of stone, dressed or undressed, not engraved or lettered. (C (s) 20/13.)
M.D. 45 Leaded lights made from coloured glass. (C (s) 14/9.)
M.D. 46 Reclaimed meat wraps imported for use as cleaning or polishing cloths. (C (s) 20/28.)
M.D. 46 Dental wax. (C (s) 21/13.)
M.D. 55 Fruits, dehydrated. (C (s) 10/44.)
M.D. 68 Eye-shields, industrial, similar to goggles. (C (s) 2/10/4.)
M.D. 74 Wire mesh in the flat, when not enclosed in a frame identifying it as part of a screen for industrial purposes. (C (s) 2/49.)

D. G. SAWERS, 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 herein set forth:—

No.	Name.	Occupation.	Residence.	Date of Death.	Date Election filed.	Testate or Intestate.	Stamp Office concerned.
1	Hartley, Edith Annie	Widow	Opotiki	10/5/47	23/6/47	Testate	Auckland.
2	Holden, Thomas	Labourer	Taumarunui	13/5/47	23/6/47	Intestate	"
3	Richardson, John Woodward	"	Thames	5/12/38	23/6/47	"	"
4	Sewell, William	"	Te Kuiti (formerly Owen Junction)	13/5/47	23/6/47	Testate	Nelson.
5	Simpson, Elizabeth	Widow	Whangarei	27/4/47	23/6/47	Intestate	Auckland.
6	Thomson, William Arthur Joseph Burnett	Retired Civil servant	Wellington	27/4/47	23/6/47	Testate	Wellington.

Public Trust Office, Wellington, 26th June, 1947.

W. G. BAIRD, Public Trustee.