

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

Customs Department, Wellington, 17th January, 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 included under the exemptions set out in Column No. 1 (below):— |                     |   |
|             | Exemption.<br>Column No. 1.   | No. of<br>Decision. | Goods regarded as included under Exemption.<br>Column No. 2.  |
| (s) 4/7/38  | Disinfectants n.e.i., &c. .. .. .   | 79                  | "Degresol."   |
| (s) 3/131   | Furniture .. .. .   | 79                  | Baptismal fonts for churches, being movable articles of pedestal type.  |
| (s) 3/3/7   | " .. .. .   | 79                  | Ice chests for food.  |
| (s) 15/18/2 | " .. .. .   | 79                  | "Seed trays," being sets of shelves for display of packets of garden seeds.   |
| (s) 2/78    | Machinery n.e.i., o.k. (Tariff item 353 (6) (b) ) ..  | 79                  | Wire frames for use in dipping ice-cream shapes into chocolate.   |
| (s) 3/128   | Metal fittings for windows .. .. .  | 79                  | Sash rollers and sash fasteners for windows.  |
| (s) 3/123   | Metal mesh .. .. .  | 79                  | Metal gauze and wire screen cloth.  |
| (s) 6/1     | Napery .. .. .  | 79                  | Paper handkerchiefs.  |
| (s) 17/1/4  | Refractory bricks, &c. .. .. .  | 79                  | "Feusol."<br>"Greencote."<br>"Kast-o-lite."<br>"Kastset."<br>"Plastic Quick Pach" plastic firebricks.<br>"Plibrico" jointless firebricks.<br>"Plicast."<br>"Pyruma" fire cement.<br>"Sairset."<br>"Super Plastic" plastic firebricks.   |
| (s) 3/128   | Roofing tiles, slates, and sheets of all kinds ..   | 79                  | Diamond-shaped washers of roofing material (similar to malthoid) for use with asbestos-cement roofing sheets.<br>Diamond-shaped washers of galvanized iron, bent to conform to the pitch of the corrugation of asbestos-cement roofing sheets.<br>Galvanized-iron hook bolts for use with asbestos-cement roofing sheets. |
| (s) 3/121   | Staples .. .. .   | 79                  | Staples (short pieces of U-shaped wire) suited for use in bookbinding.  |
| (s) 2/89/3  | Valves for use on pipes not exceeding 2 in. in internal diameter  | 79                  | "Grinnell" sprinkler heads of sizes suitable for fitting to pipes not exceeding 2 in. in internal diameter.   |

D. G. SAWERS, Comptroller of Customs.

## Abstract of Railways Working Account

| FOUR-WEEKLY PERIOD ENDED 7TH DECEMBER, 1946 |                  |                  |                | 1ST APRIL, 1946, TO 7TH DECEMBER, 1946 |                   |                 |
|---|------------------|------------------|----------------|--|-------------------|-----------------|
| Section.                                    | Revenue.         | Expenditure.     | Net Revenue.   | Revenue.                               | Expenditure.      | Net Revenue.    |
|   | £                | £                | £              | £                                      | £                 | £               |
| North Island main line and branches ..      | 688,175          | 686,870          | 1,305          | 5,463,221                              | 5,586,752         | -123,531        |
| South Island main line and branches ..      | 387,795          | 409,355          | -21,560        | 3,222,902                              | 3,596,071         | -373,169        |
| Nelson .. .. .                              | 838              | 3,222            | -2,384         | 8,932                                  | 26,700            | -17,768         |
| <b>Total railway operation ..</b>           | <b>1,076,808</b> | <b>1,099,447</b> | <b>-22,639</b> | <b>8,695,055</b>                       | <b>9,209,523</b>  | <b>-514,468</b> |
| Miscellaneous and subsidiary services ..    | 216,468          | 177,276          | 39,192         | 1,861,527                              | 1,521,495         | 340,032         |
| <b>Total .. .. .</b>                        | <b>1,293,276</b> | <b>1,276,723</b> | <b>16,553</b>  | <b>10,556,582</b>                      | <b>10,731,018</b> | <b>-174,436</b> |

| ANALYSIS OF RAILWAY OPERATING REVENUE AND TRAFFIC |                        |                  | ANALYSIS OF RAILWAY OPERATING EXPENDITURE                   |                        |                     |
|---|------------------------|------------------|---|------------------------|---------------------|
|   | Four-weekly<br>Period. | Year to Date.    |   | Four-weekly<br>Period. | Year to Date.       |
|   | £                      | £                |   | £                      | £                   |
| Passenger .. .. .                                 | 310,010                | 2,233,686        | Maintenance—  |                        |                     |
| Parcels, luggage, and mails .. .. .               | 33,779                 | 293,994          | Way and works .. .. .                                       | 187,577                | 1,727,701           |
| Goods .. .. .                                     | 715,249                | 6,000,722        | Signals and electrical appliances ..                        | 35,190                 | 257,617             |
| Labour and demurrage .. .. .                      | 17,770                 | 166,653          | Rolling-stock .. .. .                                       | 284,395                | 2,210,618           |
| <b>Total railway operation .. .. .</b>            | <b>1,076,808</b>       | <b>8,695,055</b> | Transportation—   |                        |                     |
| Passengers .. .. . No.                            | 1,859,385              | 19,658,421       | Locomotive .. .. .  | 245,969                | 1,937,684           |
| Live-stock .. .. . Tons                           | 31,578                 | 419,207          | Traffic .. .. .   | 311,887                | 2,795,739           |
| Timber .. .. .                                    | 48,845                 | 416,081          | General charges .. .. .                                     | 13,932                 | 116,070             |
| Other goods .. .. .                               | 659,009                | 5,593,746        | Superannuation subsidy .. .. .                              | 20,497                 | 164,094             |
| <b>Total goods .. .. .</b>                        | <b>739,432</b>         | <b>6,429,034</b> | <b>Total operating expenditure ..</b>                       | <b>1,099,447</b>       | <b>9,209,523</b>    |
| Road Motor Services—                              |                        |                  | <b>Net operating loss .. .. .</b>                           | <b>22,639</b>          | <b>514,468</b>      |
| Passengers .. .. . No.                            | 1,589,315              | 13,577,818       | <b>Total railway operating revenue ..</b>                   | <b>1,076,808</b>       | <b>8,695,055</b>    |
| Revenue .. .. . £                                 | 126,319                | 1,029,157        |   |                        |                     |
|   |                        |                  | <b>Capital cost of open lines as at 31st March, 1946 ..</b> |                        | <b>£ 74,466,731</b> |