

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

Customs Department, Wellington, 28th June, 1948.

IT is hereby notified for public information that the Right Hon. 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 below:—		
	Exemption.	No. of Decision.	Goods regarded as included under Exemption.
(s) 20/36/- ..	Building-units	90	Urinal stalls of earthenware.
(s) 20/36/-	90	Metal ventilators or "grilles" for incorporation in the foundations and walls of buildings.
(s) 20/36/-	90	Fire-escape staircases, platforms, and ladders, for affixing to buildings.
(s) 7/10/6 ..	Crude distillates of coal tar, &c... .. .	90	Steel link chain fire-escape ladders with steel plate for attaching the ladder to a building.
(s) 2/13/26 ..	Conduit and fittings therefor	90	"Woodol" timber preservative (revises decision in M.D. 55).
(s) 20/10/14 ..	Educational apparatus	90	House service connector boxes for use with metal conduit or T.R.S. cable.
(s) 10/51/- ..	Essences, culinary, &c... .. .	90	Alphabet blocks, consisting of wooden blocks with a letter of the alphabet on one side and appropriate illustrations on the other (revises decision in M.D. 55).
(s) 5/9/- ..	Hats and other headwear	90	Solutions in water, or suspensions prepared with harmless emulsifying agents in water, or solutions in ethyl alcohol, or in isopropyl alcohol, of natural or artificial essential oils or mixtures of such oils.
(s) 2/10/3 ..	Electric motors and starters	90	(NOTE.—The above exemption does not include fruit juices sweetened or unsweetened, or concentrated syrups or "summer drinks" or beverages of any kind, nor does it include flavoured syrups for serving with ice-cream or other confections.)
(s) 2/10/3	90	(Revises decision in M.D. 87.)
(s) 20/32/2 ..	Sanitary ware	90	Wigs.
(s) 3/13/13 ..	Cooking-stoves	90	Electrolytic condensers, non-polarized, specially suited for use with the starters of "Capacitor" electric motors, even if sold separately.
			"Running condensers" for use with electric motors for correcting the power factor, only when sold with and forming part of the starter gear for electric motors.
			Commode pans, bed pans, and urinal bottles.
			Frying vats, being metal vats fitted with immersion type electric elements for heating the fat.

D. G. SAWERS, Comptroller of Customs.

Abstract of Railways Working Account

FOUR-WEEKLY PERIOD ENDED 1ST MAY, 1948

Section.	Revenue.	Expenditure.	Net Revenue.
	£	£	£
North Island main line and branches ..	850,503	883,989	-33,486
South Island main line and branches ..	528,454	530,117	-1,663
Nelson	1,616	2,761	-1,145
Total railway operation	1,380,573	1,416,867	-36,294
Miscellaneous and subsidiary services ..	268,324	229,564	38,760
Total	1,648,897	1,646,431	2,466

ANALYSIS OF RAILWAY OPERATING REVENUE AND TRAFFIC				ANALYSIS OF RAILWAY OPERATING EXPENDITURE			
			Four-weekly Period.	Year to Date.			
			£	£		£	£
Passenger			220,683	..	Maintenance—		
Parcels, luggage, and mails			45,537	..	Way and works	229,184	..
Goods			1,091,502	..	Signals and electrical appliances	33,116	..
Labour and demurrage			22,851	..	Rolling-stock	317,466	..
Total railway operation			1,380,573	..	Transportation—		
Passengers	No.		2,115,652	..	Locomotive	368,650	..
Live-stock	Tons		89,454	..	Traffic	429,347	..
Timber	"		63,941	..	General charges	10,253	..
Other goods	"		727,792	..	Superannuation subsidy	28,851	..
Total goods			881,187	..	Total operating expenditure	1,416,867	..
Road Motor Services—					Net operating loss	36,294	..
Passengers	No.		1,988,820	..	Total railway operating revenue	1,380,573	..
Revenue	£		157,305	..	Capital cost of open lines as at 31st March, 1948 ..	£77,089,031	