

Decisions Under the Sales Tax Act, 1932-33

Customs Department, Wellington, 26th September, 1950.

THE following decisions in interpretation of the Sales Tax Act, 1932-33, are published for public information :—

Record No.	Exemption.	No. of Decision.	Goods Regarded as Included Under the Exemption.
(s) 2/79/4	Brushes, brooms, and mops, suited for household use, excluding toilet brushware ; stable and yard brooms	102	Brushes— Banister. Crumb. Hearth. Pot scouring. Sanitary (toilet pan, sink, and similar). Scrubbing. Stove. Brooms— Carpet. Floor. Hand whisks. Picture. Wall. Mops— Floor, window, wall, and similar. Hand mops for dish washing and similar purposes. Squeegees. Handles for brooms and mops.
(s) 21/90	Charcoal	102	Activated carbon.
(s) 2/47/9	Electric irons	102	Stands for electric irons.
(s) 4/1	Fly-papers and baits	102	Volatox D.D.T. diffuser.
(s) 4/1	Fly and insect sprays and powders, specially put up	102	Dimethyl phthalate solution.
(s) 4/2	for household use	102	Naphthalene, flake.
(s) 9/8	Leather	102	Chamois leathers, being whole skins, tanned, or pieces cut from such skins but otherwise unworked.
(s) 2/47	Machines and mechanical appliances peculiar to kitchen use in the preparation of food	102	Coffee mills. Egg whisks, geared types. Juice extractors, mincer types. Meat and bread slicing machines of any capacity.
(s) 21/13	Medicinal preparations, as may be approved, specially put up for internal use for the relief of coughs and colds	102	Approved— Abbott's Syrup Calcidrine. Angier's Emulsion. Anodyne Pine Expectorant. Anodyne Pine Expectorant with Tar. Baxter's Lung Preserver. Benadryl Expectorant (Benylin). Bettle's Lightning Cough Cure. Boots— Armstrong's Influenza Mixture. Campbell's Cherry Cough Syrup. Children's Cherry Bark Cough Linctus. Family Lung Mixture. Jecocin. Brittain's Cough Balsam. Bonnington's Irish Moss. Bonnington's 102 Mixture. Buckley's Canadiol Mixture. Citronin. Clark's Miners' Cough Cure. Cooltex Bronchial Cough Remedy. Cosadein. Dutton's Carrageen. Double-Ex Mixture. Elixir Ephedrine Compound. Elixir Euphorbia Compound. Fenning's Whooping Cough Mixture. Fluenzol. Hean's Essence. Heenzo Cough Mixture. Kay's Linseed Compound. K.P. Cod Liver Emulsion. Lane's Emulsion. Langdale's Concentrated Medicinal Essence of Cinnamon for Coughs and Colds. Linctus Wood. Macalister's Pine Cough Balsam. Neo-Synephrine Hydrochloride Elixir $\frac{1}{10}$ % (Stearns). Nyal— Baby Cough Syrup. Bronchitis Mixture. Children's Cough Mixture. Cough Mixture. Creophos. Honey Cough Syrup. Influenza Mixture. Nycos. White Pine and Tar. Whooping Cough Syrup. Parmint. Rawleigh's Pine-Cherry Cough Syrup. Rawleigh's Thyme Cough Compound. Regesan— Asthma Remedy. Bronchial Cough Mixture. Catarrh Cough Syrup (Creosoted). Whooping Cough Mixture. Royle's Cough Mint Mixture. Scott's Emulsion.