

Decisions Under the Sales Tax Act, 1932-33

Customs Department, Wellington, 7th December, 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, &c.	104	Bottle brushes, hand.
(s) 4/24	Cleansing powders, &c.	104	Harpic.
(s) 20/10/14	Educational apparatus	104	Silk screen printing outfits, when purchased for use solely for educational purposes in a school, college, or university.
(s) 8/27	Floor coverings	104	Corkboard under 1 in. in thickness.
(s) 4/1	Fly and insect sprays	104	Boricide.
(s) 3/118/22	Fly and insect sprays	104	Mothbane.
(s) 3/128	Furniture	104	Flexogrip wall plaque holder.
(s) 6/12	Furniture	104	Table bolts.
(s) 6/12	Labels, printed	104	Labels, printed or lithographed, for attachment to tins, bottles, cartons, and other containers, to indicate the nature of the contents, or destination.
(s) 21/13	Medicinal preparations for the relief of coughs and colds	104	Cooltex Influenza Mixture.
		104	Fenning's Whooping Cough Mixture.
		104	Fenning's Fever Mixture.
		104	Physeptone linctus.
(s) 3/94	Metal in ingots, &c.	104	Tussilene Cough Mixture.
(s) 21/114	Sacramental vessels	104	Metal bars, cast, cored or solid.
	Sacramental vessels	104	Asperges bowls and sprinklers.
	Sacramental vessels	104	Bells, altar.
	Sacramental vessels	104	Crucifixes when (a) mounted on a base for use as an altar cross or (b) mounted on a staff for use as a processional cross.
	Sacramental vessels	104	Lamps, sanctuary.
	Sacramental vessels	104	Missal stands.
	Sacramental vessels	104	Monstrances.
	Sacramental vessels	104	Statues, religious, not less than 3 ft. in height.
	Sacramental vessels	104	Stoups, holy water, for hanging on walls, when having bowls of a capacity of not less than 6 fluid ounces.
(s) 21/90	Silicate of soda	104	Sodium metasilicate.
(s) 7/24	Soldering fluxes	104	Soldering fluxes containing zinc chloride, ammonium chloride, and (1) petroleum jelly or wax or (2) water.
(s) 23/2/22	Structural building units	104	Prefabricated steel work peculiar to use in the construction of bridges.
(s) 6/12	Tree and plant tags	104	Tie on tags, waterproofed, used by nurserymen to identify plants, shrubs, and trees.

(M.D. 104.)

D. G. SAWERS, Comptroller of Customs.

Abstract of Railways Working Account

FOUR-WEEKLY PERIOD ENDED 11TH NOVEMBER, 1950

1ST APRIL, 1950, TO 11TH NOVEMBER, 1950

Section.	FOUR-WEEKLY PERIOD ENDED 11TH NOVEMBER, 1950			1ST APRIL, 1950, TO 11TH NOVEMBER, 1950		
	Revenue.	Expenditure.	Net Revenue.	Revenue.	Expenditure.	Net Revenue.
	£	£	£	£	£	£
North Island main line and branches	1,000,818	866,519	134,299	7,166,042	7,041,170	124,872
South Island main line and branches	541,279	522,298	18,981	4,039,523	4,270,766	-231,243
Nelson	1,556	3,877	-2,321	11,883	26,539	-14,656
Total railway operation	1,543,653	1,392,694	150,959	11,217,448	11,338,475	-121,027
Miscellaneous and subsidiary services	278,874	256,309	22,565	2,155,080	2,043,435	111,645
Total	1,822,527	1,649,003	173,524	13,372,528	13,381,910	-9,382

ANALYSIS OF RAILWAY OPERATING REVENUE AND TRAFFIC

ANALYSIS OF RAILWAY OPERATING EXPENDITURE

	Four-weekly Period.		Year to Date.			Four-weekly Period.		Year to Date.	
	£	£	£	£		£	£	£	£
Passenger	248,190	1,606,784	Maintenance—		£	£			
Parcel, luggage, and mails	39,691	310,737	Way and works	228,818	1,906,134				
Goods	1,231,042	9,074,984	Signals and electrical appliances	43,169	342,013				
Labour and demurrage	24,730	224,943	Rolling-stock	320,971	2,616,309				
Total railway operating revenue	1,543,653	11,217,448	Transportation—						
Passengers No.	1,787,249	15,487,530	Locomotive	347,336	2,803,352				
Live-stock Tons	28,936	337,695	Traffic	409,198	3,333,991				
Timber	67,256	510,262	General charges	14,704	109,456				
Other goods	682,509	5,236,012	Superannuation subsidy	28,498	227,220				
Total goods	778,701	6,083,969	Total operating expenditure	1,392,694	11,338,475				
Road Motor Services—			Net operating revenue	150,959					
Passengers No.	1,911,571	15,455,690	Net operating loss		121,027				
Revenue £	169,897	1,270,047	Total railway operating revenue	1,543,653	11,217,448				
Capital Cost of Open Lines as at 31st March, 1950									