

Decisions Under the Sales Tax Act 1932-33

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

Record No.	Exemption.	No. of Decision.	Goods Included Under Exemption.
(s) 7/9/2	Cleansing powders, &c. ....	114	R.S.R. (Rapid Spot Remover).
(s) 20/10/49	Educational apparatus, &c. ....	114	Kitchenware and household utensils when purchased solely for use in teaching domestic science in schools, colleges, and universities.
(s) 3/118/14	Furniture .....	114	Trays with or without handles (except those trays of which the body portion is composed wholly or principally of china or earthenware).
(s) 2/115	Machinery, &c., which if approved under T.I. 352, &c.	114	Overhead track and fittings therefor, for hoists and trolley ways.
(s) 21/13/20	Medicinal preparations, &c., for relief of coughs and colds	114	Allan's Cough Mixture.
(s) 3/47/2	Metal poles or towers, &c. ....	114	Screw anchors, galvanized, for electric transmission lines.
(s) 21/114	Sacramental vessels, &c. ....	114	Communion glasses.
(c) 30/8	" .....	114	Alms dishes bearing an inscription or other marking to indicate that they are for religious use in churches.
(c) 30/8	" .....	114	Altar linen in sets, burses and veils, fair linen cloths and altar frontals, embroidered with religious emblems.

Record No.	No. of Decision.	Decision of Minister.
(s) 24/8	115	In the case of persons, firms, or companies licensed as wholesalers under the Act who sell— (a) Stationery such as account books, ledgers, diaries, invoice books, invoice or other printed forms, writing-pads, envelopes, Christmas cards, tags, pens, pencils, nibs, ink-stands, and ink-wells; and (b) Leather goods such as attache cases and ladies' handbags, or sporting requisites, such as tennis-racquets and golf-clubs, or other goods, and with respect to which the Collector is satisfied that such goods have been <i>bona fide</i> sold through retail shops by such persons, firms, or companies, the sale value for the purposes of paragraph (a) of subsection (1) of section 13 of the Act shall be the price at which the goods are actually sold less a deduction from such price of 40 per centum thereof. (2) In the case of (a) stationery manufactured pursuant to special orders, or (b) goods sold by such persons, firms, or companies otherwise than as set out above, the sale value shall be the price for which the goods are actually sold.

The following decisions are cancelled:—

M.D. 52. In the case of persons, firms, or companies . . . . are actually sold.

M.D. 72. Switches (or points) . . . with electric hoists.

M.D. 101. Trays . . . china or earthenware.

Customs Department, Wellington C. 1, 5 February 1953.

(M.D.s 114, 115)

D. G. SAWERS, Comptroller of Customs.

Declaring Land to be Subject to Part I of the Maori Land Amendment Act 1936, *Touwai Development Scheme*

PURSUANT to section 4 of the Maori Land Amendment Act 1936, the Board of Maori Affairs hereby declares the land described in the Schedule hereto to be subject to Part I of the said Act.

Land.	SCHEDULE	
	Block and Survey District.	Area. A. R. P.
Touwai B 30A	IX, Whangaroa; and III, IV, Kaeo	121 3 23
Touwai B 30B	IX, Whangaroa; and III, IV, Kaeo	137 0 17
Touwai B 30C	IX, Whangaroa; and III, IV, Kaeo	284 3 14

Dated at Wellington, this 30th day of January 1953.

For and on behalf of the Board of Maori Affairs—

M. SULLIVAN,  
Assistant Under-Secretary of the  
Department of Maori Affairs.

(H.O. M.A. 61/13; D.O. 21/M)

Declaring Land to be Subject to Part I of the Maori Land Amendment Act 1936 (*Bay of Islands Development Scheme*)

PURSUANT to section 4 of the Maori Land Amendment Act 1936, the Board of Maori Affairs hereby declares the lands described in the Schedule hereto to be subject to Part I of the said Act.

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SCHEDULE

THE following lands situated in the Tokerau Maori Land Court District, North Auckland Land District:—

Land.	Block and Survey District.	Area. A. R. P.
Part Mangakahia 2B 2 No. 2G (C.T. 382/258 Residue)	XVI, Mangakahia	26 1 15
Mangakahia 2B 2 No. 2A 1A (Part of land in Provisional Register No. 37, folio 92)	XVI, Mangakahia	102 0 0

Dated at Wellington, this 29th day of January 1953.

For and on behalf of the Board of Maori Affairs—

M. SULLIVAN,  
Assistant Under-Secretary of the  
Department of Maori Affairs.

(H.O. 61/7; D.O. M.A. 18/Q/Z/8)

Notice to Persons Affected by Applications for Licences Under Part III of the Industrial Efficiency Act 1936

Pharmacy Industry

J. F. Hooper, Leigh, has applied for a licence to operate a new pharmacy at 338 Queen Street, Auckland.

J. J. McBrearty, 52 Willis Street, Ashburton, has applied for a licence to operate a new pharmacy at corner of Allen's and Winter's Roads, Ashburton.

Retail Sale and Distribution of Motor-spirit

R. W. Muir, Five Rivers, Southland, has applied for a licence to resell motor-spirit from one pump to be installed on cartage contracting premises on Main Road, Five Rivers, Southland.

Applicants and other persons considering themselves to be materially affected by the decisions of the Bureau of Industry on these applications should, not later than 19 February 1953, submit any written evidence and representations they may desire to tender. All communications should be addressed to Secretary, Bureau of Industry, C.P.O. Box 2492, Wellington.

J. D. KERR, Secretary.