

Decision No.	Decision
10—continued	<p>NETS AND NETTING— Goods admissible under Item 436 of the Customs Tariff. Cork floats for fishing nets. Dress guard nets for bicycles. Tennis nets complete.</p> <p>OILS, VIZ.: Animal, Crude or Refined— Goods admissible under Item 396 (3) of the Customs Tariff. Cod liver oil, fish oil, shark oil, and whale oil, provided that they have not been mixed with other materials.</p> <p>Linseed— Doboline.</p> <p>PAINTS, COLOURS, VARNISHES, LACQUERS, AND WOOD PRESERVATIVES; PAINT THINNERS, TEREBINE, TURPENTINE AND TURPENTINE SUBSTITUTES; PAINT REMOVERS— Aluminium and bronze powders. Antimony oxide. Chromium oxide. Firetex fire retardant paint. Lead chromes. Litharge. Manganese dioxide. Mineral earths, colours and clays. Naphtha, solvent, light or semi-refined. Paintol. Prussian blue. Tar naphtha. Titanium pigments. Toluol. White lead, dry or in oil. Wood stains. Zinc naphthenate. Zinc oxide.</p> <p>PATTERNS, PAPER— Fretwork designs of paper.</p> <p>PERAMBULATORS AND SIMILAR VEHICLES— Baby chairs for attachment to vehicles. Cuddleseat (a sling for carrying a small child). Invalids' chairs. Perambulator wheels, tires and tiring. Push chairs and perambulators for dolls. Rubber handle grip in unit lengths. Trolleys, operating theatre.</p> <p>PIPE JOINTING COMPOUNDS; HEMP AND SIMILAR PACKINGS; LEAD WOOL FOR PIPE PACKING— Bitumen mixed with sand in blocks.</p> <p>PIPES (OTHER THAN HOSE) NOT EXCEEDING 2 IN. IN INTERNAL DIAMETER, AND FITTINGS THEREFOR— Pipe saddles for pipes not exceeding 2 in. in internal diameter. Toby boxes for use with pipes not exceeding 2 in. in internal diameter. NOTE.—Interconnecting pipes over 2 in. in internal diameter, e.g., between gas compressors and condenser coils, between steam engines and pumps, or between other non-taxable devices are regarded for the purposes of the Sales Tax Act merely as piping, and therefore are taxable. On the other hand, systems of pipes let into headers, or refrigerator coils or other non-taxable devices manufactured from piping are not regarded merely as piping, and pipes used in their manufacture are therefore non-taxable.</p> <p>PIPES, LEAD, AND LEAD BENDS— Trap screws.</p> <p>PIPES, SOIL AND DRAIN, NOT EXCEEDING 6 IN. IN INTERNAL DIAMETER, AND FITTINGS THEREFOR— Concrete drain pipes, other than pressure pipes, not exceeding 6 in. in internal diameter. Drain plates (gratings) for use on drain traps and drain pipes. Earthenware field drainpipes not exceeding 6 in. in internal diameter. Mushroom vents, suited for use on soil and drain pipes not exceeding 6 in. in internal diameter.</p> <p>POISONS, VIZ.: BIRD, RABBIT, AND RAT— Baits prepared from fruit or vegetable refuse. Barclay rabbit baits. Cyanogas. Cymag in powder form. Lepit gas cartridges. Vallo rabbit decoy baits.</p>