

## 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:

## PART I—GOODS INCLUDED IN STATUTORY EXEMPTIONS FROM SALES TAX

Decision	Record No.
<b>ABRASIVE POWDERS AND COMPOUNDS—</b>	
Tin oxide, impure, commonly known as "putty powder", and used by monumental masons for polishing marble .. .. .	11-(s) 21/280
<b>ACIDS, VIZ.: ACETIC, ARSENIC, BORACIC, CARBOLIC, CITRIC, HYDROCHLORIC, SULPHURIC, AND TARTARIC—</b>	
Pyroligneous acid .. .. .	11-(s) 4/59
<b>CARAVANS, TRAILER TYPE, PERMANENTLY FITTED WITH LIVING ACCOMMODATION—</b>	
Portable huts designed as dwellings .. .. .	11-(s) 21/252
<b>CARBOXY ETHYL CELLULOSE AND CARBOXY METHYL CELLULOSE—</b>	
Salts and esters of carboxy ethyl cellulose and carboxy methyl cellulose .. .. .	11-(s) 10/56
<b>CONDY'S CRYSTALS—</b>	
Permanganate of Soda .. .. .	11-(s) 4/23
<b>EDUCATIONAL APPARATUS AND MATERIALS AS MAY BE APPROVED—</b>	
The following goods when purchased for use solely for educational purposes in a school, college, or university:	
Crayons other than coloured chalks .. .. .	11-(s) 20/10/2
<b>ELECTRICAL GOODS, VIZ.:</b>	
<b>Circuit Breakers Not Exceeding 60 Amperes—</b>	
Water heater relays .. .. .	11-(s) 3/136
<b>Electric Lamps, and Fittings Therefor, Suitable for Purposes of Illumination in Buildings—</b>	
Photographic safelights .. .. .	11-(s) 3/125/2
<b>FARM SLEDS AND FARM WAGONS, NOT BEING MOTOR VEHICLES—</b>	
Transport boxes for attachment to tractors .. .. .	11-(s) 11/1
<b>FOODS AND FOODSTUFFS, NATURAL OR PROCESSED (NOT BEING CONFECTIONERY OR BEVERAGES), INCLUDING FOODS AND FOODSTUFFS FOR ANIMALS—</b>	
Cuttlefish bone .. .. .	11-(s) 19/6/2
Ice blocks .. .. .	11-(s) 10/49
Ice cream, including chocolate coated ice cream .. .. .	11-(s) 10/49
<b>FURNITURE, UPHOLSTERY, AND BEDDING OF ALL KINDS—</b>	
Shop and office furniture—	
Document trays .. .. .	11-(s) 3/118/17
Garage equipment, viz.:	
Cabinets for the storage and display of bottles of oil .. .. .	11-(s) 3/150
Drum shields or screens .. .. .	11-(s) 3/150
"Hi-Boys" (oil storage cabinets) .. .. .	11-(s) 3/150
Goods admissible under item 243 of the Customs Tariff .. .. .	11-(s) 3/128
<b>GLASS, ALL KINDS, IN SHEET—</b>	
Glass, sheet, cut to shape, including windscreens for motor vehicles .. .. .	11-(s) 14/9
<b>INK PRINTING—</b>	
Duplicating ink .. .. .	11-(s) 26/10
Silk screen ink .. .. .	11-(s) 26/10
<b>KITCHEN UTENSILS, INCLUDING HARDWARE AND HOLLOWWARE FOR USE IN THE KITCHEN AND IN THE PREPARATION AND COOKING OF FOOD—</b>	
Force cups for clearing sinks .. .. .	11-(s) 20/32
<b>MACHINERY, MACHINES, MACHINE TOOLS, AND APPLIANCES, PECULIAR TO USE IN MANUFACTURING, INDUSTRIAL, AND SIMILAR PROCESSES, AS MAY BE APPROVED BY THE MINISTER—</b>	
Rectifiers specially suited for use in electroplating .. .. .	11-(s) 2/101
<b>MEDICINAL PREPARATIONS, VIZ.:</b>	
Inhalants, as may be Approved by the Minister, Specially put up for the Relief of Coughs and Colds—	
Parke Davis and Co. Ltd. .. .. .	11-(s) 21/13/20
Chloretone.	
Glucofedrin.	
Glucofedrin with sulphadiazine.	
Glucothricil.	
Inhalone.	