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.
AGRICULTURAL IMPLEMENTS, ETC.—	
Greenhouses, portable	21–(s)20/36
PREPARATIONS, NOT BEING PAINTS, ETC.—	
"Ensis" fluids, types 252, 254, 256, and 260	..
Esso Serakote TS. 112	21–(s)7/9/6
"Flintcote", types 1, 5, and 213	21–(s)7/9/6
Liquid envelope	21–(s)7/9/2

AMENDMENT

For Item 239, under the heading "Sporting and Athletic Requisites, etc.", in Decision No. 10, *Gazette* No. 39 of 10 June 1955, read 239 (4).

Dated at Wellington this 13th day of June 1957.

(S.T.O. 21) J. P. D. JOHNSEN, Comptroller of Customs.

Decisions Under the Customs Acts

THE following decisions in interpretation of the Customs Tariff are published for public information:

PART I—DECISIONS IN INTERPRETATION OF THE TARIFF

Tariff Item No.	Decision			Record No.
196	**FOOTWEAR, N.E.I.—** For the purposes of Tariff item 196 only the ad valorem rate of duty is to be charged on goods classed under the Tariff as parts of boots or shoes, unless the parts are imported in sets, whether finished or otherwise. Fillers, hollow, or shoe trees, are to be classed under the same Tariff item as the shoes in which they are fitted. When imported separately they are classed under Tariff item 239 (5), 356 (1) (d) – Shoe, 414 (4), or 448 (3) – Boots.			
338 (1) (d) (i)	Siemens S144			224–12/6/2
338 (1) (d) (ii)	Cells of dimensions contained in British Standard Specification 397/1946, Table 3, designated U2 or U5 or their equivalents			224–12/6/2
	BATTERIES OR CELLS, ETC.—			
	OTHER KINDS—			
338 (1) (d) (iii)	Cells of dimensions contained in (a) British Standard Specification 397/1946, Table 3, designated U1, U4, U6, U7, (b) in Table 1, designated DR3, (c) in New Zealand Standard Specification 102/1957 designated F, or their equivalents			224–12/6/2
353 (11) (b)	Pistons and liners peculiar to use with boiler feed pumps.. ..			224–2/22/30
		B.P.	**General**	
	Upholstery—			
448 (3)	Crown padding being padding of waste material backed with paper	3%	3%	224–5/97/4
448 (3)	Roll edgings formed from paper or waste material uncovered or covered with textile	3%	3%	224–5/97/4

PART II—INDEX TO DECISIONS

Tariff Item No.		Goods
		Crown—
448 (3)	Upholstery ..	Padding
448 (3)	Upholstery ..	Edgings, roll.
		Liners—
353 (11) (b)	..	Boiler feed pumps.
		Padding—
448 (3)	Upholstery ..	Crown.
		Pistons—
353 (11) (b)	..	Boiler feed pumps.
		Pumps—
353 (11) (b)	..	Boiler feed, pistons and liners.
448 (3)	Upholstery ..	Roll edgings.