

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.— Watering cans (other than toy watering cans)	22-(s) 21/15/-
APPAREL, ALL KINDS, ETC.— Doll's clothing	22-(s) 8/18/-
SACRAMENTAL VESSELS, ETC.— Rosaries	22-(s) 3/176/-
SPORTING AND ATHLETIC REQUISITES, ETC.— Goods admissible under Tariff item 239 (3) of the Customs Tariff	22-(s) 13/17/-
TANKS, CISTERNS, CYLINDERS AND VATS, OF ANY MATERIAL, FOR GASES OR LIQUIDS, ETC.— Petrol tank caps	22-(s) 3/30/-

PART II—DECISIONS WHICH ARE CANCELLED

AGRICULTURAL IMPLEMENTS, ETC.—
Watering cans. (See revised decision.)

Dated at Wellington this 4th day of July 1957.

(S.T.D. 22)

J. P. D. JOHNSEN, Comptroller of Customs.

Election to Administer Estates Under Public Trust Office Act 1908, and Amendments

PURSUANT to the Public Trust Office Act 1908, and amendments, the Public Trustee has filed in the Supreme Court an election to administer in respect of the several estates of the persons deceased whose names, residences, and occupations (so far as known) are set out hereunder:

No.	Name	Occupation	Residence	Date of Death	Date Election Filed	Testate or Intestate	Stamp Office Concerned
1	Aitchison, Robert	Retired clerk	Auckland	30/5/57	17/6/57	Testate	Auckland
2	Annesley, George	Retired labourer	Dunedin	14/5/57	21/6/57	Intestate	Dunedin
3	Beck, Stanley Humphrey	"	Stewarts Gully	16/5/57	28/6/57	Testate	Christchurch
4	Bedelph, John	Retired bridge carpenter	Christchurch	30/5/57	28/6/57	"	"
5	Burn, Sophia Laura	Spinster	Formerly Middlemarch, late Dunedin	22/5/57	21/6/57	"	Dunedin
6	Carey, John	Retired painter	Westport	14/3/57	28/6/57	"	Greymouth
7	Chapman, Amy Eveline	Married woman	Formerly Timaru, late Christchurch	29/5/57	28/6/57	"	Christchurch
8	Cooke, Mary Ann	Widow	Christchurch	1/6/57	28/6/57	"	"
9	Crawford, Annie Marguerite	Married woman	New Plymouth	18/5/57	19/6/57	"	New Plymouth
10	Cresswell, Bertha Seymour	Spinster	Auckland	21/5/57	25/6/57	"	Auckland
11	Dickson, Annie Maria	"	Formerly Blenheim, late Wellington	19/5/57	27/6/57	"	Wellington
12	Elliott, Samuel Thomas	Retired labourer	Formerly Motueka, late Nelson	19/5/57	24/6/57	"	Nelson
13	Fisk, Hephzibah	Spinster	Auckland	9/6/57	25/6/57	"	Auckland
14	Fitz Henry, Alice	Widow	Dargaville	22/5/57	11/6/57	"	Whangarei
15	Forbes, Eliza Aitken	"	Formerly Oamaru, late Dunedin	25/5/57	21/6/57	"	Dunedin
16	Guerin, Agnes Delia	Spinster	Auckland	7/5/57	25/6/57	Intestate	Auckland
17	Horan, Mark Thomas	General labourer	Oamaru	30/4/57	21/6/57	"	Dunedin
18	Irving, Leonard George	Bushman	Auckland	25/5/57	25/6/57	"	Auckland
19	James, Doris	Married woman	"	2/6/57	25/6/57	Testate	"
20	Jenyns, Margaret	Widow	Formerly Featherston, late Palmerston North	2/6/57	27/6/57	"	Palmerston N.
21	Johnston, William John	Post and Telegraph employee	Christchurch	26/5/57	28/6/57	Intestate	Christchurch
22	Kendall, Catherine	Married woman	Papatoetoe	25/5/57	25/6/57	Testate	Auckland
23	Lane, Mary Elizabeth	"	Christchurch	16/5/57	28/6/57	"	Christchurch
24	May, Millicent Anna	Widow	Petone	30/4/57	27/6/57	"	Wellington
25	Murphy, Edwin Stafford	Retired farm labourer	Featherston	13/4/57	26/6/57	"	Masterton
26	Murphy, John G.	Retired	Dorchester in the County of Suffolk and the Commonwealth of Massachusetts	12/1/53	24/6/57	"	Napier
27	Richardson, Albert George	Retired hotel licensee	Nelson	16/5/57	24/6/57	"	Nelson
28	Sloane, Bailie Gordon Joseph	Formerly shop assistant, late clerk	Christchurch	21/5/57	28/6/57	"	Christchurch
29	Soper, Lucy	Widow	Formerly Lincoln, late Christchurch	7/6/57	28/6/57	"	"
30	Tate, Joseph Elliott	Farmer	Kawakawa	2/5/57	20/6/57	"	Whangarei
31	Wheeler, James Ryder	Retired general labourer	Little River	2/5/57	28/6/57	Intestate	Christchurch
32	Wilson, John Lothian	Labourer	Greytown	16/3/57	26/6/57	"	Masterton

Public Trust Office, Wellington, 2 July 1957.

GEO. E. TURNEY, Public Trustee.