Item No.	Goods
142	LIFESAVING AND OTHER APPARATUS FOR THE PROTECTION OF LIFE, AS MAY BE APPROVED BY THE MINISTER— Goods EXEMPT under Item 142— Apparatus for use in poisonous gases or smoke. Aqualung equipment comprising air cylinders, regulating valves, and harness. Diving dresses, and apparatus specially constructed for and peculiar to use therewith.
	Guns, line throwing, specially suited for throwing lines to ships. Inhalators, oxygen, consisting of pressure reducing valve, pressure gauges, breathing bag, mask, and rubber hose, for administering oxygen to persons suffering from gas poisoning, electric shock, etc. Lifebelts and life jackets. Parachutes for use by aviators. Reels, life saving, and lines and belts for use therewith. Resuscitating tubes for mouth to mouth respiration.
	Slings, life saving and safety.
143	MACHINERY, IMPLEMENTS, APPLIANCES, AND OTHER ARTICLES SPECIALLY SUITED FOR USE IN FARMING, FORESTRY, FISHERIES, BEEKEEPING, POULTRY KEEPING, AND HORTICULTURE, BUT NOT INCLUDING VEHICLES FOR THE TRANSPORT OF PASSENGERS OR GOODS— Goods EXEMPT under Item 143— Baskets, wire, for holding eggs in incubators. Batteries when sold with electric fences as original equipment therefor. Bird scaring devices designed for use in orchards and gardens. Cleaning machines for cleaning eggs, fruit, or vegetables, prior to packing. Edge trimmers, lawn. Flower boxes, flower tubs and saucers, and seedling trays. Flower and plant pots or urns, ornamental or plain, having a drainage hole in the base.
	Greenhouses, portable. Hanging wire baskets for growing plants. Hedge cutting machines. Killing appliances for stock.
	Lawn mowers. Lime sowers. Manure spreaders for stable manure. Shepherds' whistles. Watering cans. Wheels, pressed steel, fitted with pneumatic tyres of 2 ply rating or with solid rubber tyres,
	specially suited for use on lawnmowers and having an overall diameter (i.e. wheel plus tyre) not exceeding 16 in. and width not exceeding 4 in. Goods NOT EXEMPT under Item 143— Toy watering cans.
	Spare tires for lawnmowers unless otherwise exempted.
145	BLOWERS AND FANS, EXHAUST, BLAST, OR VENTILATING— Goods EXEMPT under Item 145—
	Fan blades with pulleys attached, and pulleys having fan vanes or blades cast into their structure. Fans for oil engines of motor vehicles or tractors.
151	METALWORKING, WOODWORKING, STONEWORKING, AND GLASSWORKING MACHINES AND APPLIANCES— Goods EXEMPT under Item 151— Magnets, permanent, all sizes. Stands for drills. Stands specially suited for holding oil engines under repair or overhaul.
156	WINCHES, CRANES, CAPSTANS, WINDLASSES, AND HOISTS—Goods EXEMPT under Item 156—
	Bollards, revolving, for use with capstans on wharves. Pulley blocks. Supports, such as towers, hangers, and gantries, for cranes. Sheaves.
	Tracks and rails, overhead, and fittings therefor.
157	MACHINERY, MACHINES, MACHINE TOOLS, AND APPLIANCES PECULIAR TO USE IN THE MANUFACTURE, PROCESSING, OR PACKAGING OF GOODS BUT NOT INCLUDING VEHICLES, PHOTOGRAPHIC EQUIPMENT, OR DUPLICATING MACHINES AND APPLIANCES (EXCEPT SUCH TYPES AS MAY BE IN ANY SPECIAL CASE BE APPROVED BY THE MINISTER); ALSO SUCH OTHER MACHINERY, MACHINES, MACHINE TOOLS, AND APPLIANCES PECULIAR TO MANUFACTURING, INDUSTRIAL, AND OTHER PROCESSES AS MAY BE APPROVED BY THE MINISTER—Goods EXEMPT under Item 157—Goods admissible under Item 352 of the Customs Tariff. Air cleaning units, air conditioners, and air filters, for use in buildings.
	Boilers, and boiler stokers. Brake bleeders for running off the liquid from hydraulic brakes. Chlorinators for purifying water supplies by adding automatically a liquid germicidal chemical. Coils of stainless steel tubing.