

Item No.	Goods
37— <i>continued</i>	<p>CHEMICALS, CHEMICAL COMPOUNDS, AND CHEMICAL PREPARATIONS, ETC.—<i>ctd.</i> Goods EXEMPT under Item 37—<i>continued</i> Brake fluids, being mixtures of chemicals, even if containing castor oil. Cigarettes, medicated, containing no tobacco. De-icing fluid, aviation. Hair waving preparations, viz: Heat producing chemicals in perforated foil envelopes. Incense. Petroleum ether.</p>
38	<p>DRUGGISTS' SUNDRIES, NOT INCLUDING COSMETICS, TOILET REQUISITES, TOILET PREPARATIONS, OR PERMANENT CONTAINERS THEREFOR— Goods EXEMPT under Item 38— Massage machines, vibratory. Nail files of emery paper or wood veneer. Plastic skin for dressing burns and wounds.</p>
43	<p>PREPARATIONS (NOT BEING PREPARATIONS OTHERWISE EXEMPTED) AS MAY BE APPROVED BY THE MINISTER, WHEN PURCHASED EXCLUSIVELY FOR USE IN HOSPITALS UNDER THE CONTROL OF HOSPITAL BOARDS OR IN PRIVATE HOSPITALS AS DEFINED IN SECTION 118 OF THE HOSPITALS ACT 1957, OR IN PUBLIC INSTITUTIONS UNDER THE MENTAL HEALTH ACT 1911, AND SUCH OTHER INSTITUTIONS AS MAY BE APPROVED BY THE MINISTER— The following institutions have been approved under Item 43: Hospitals under the Control of the Department of Health. Charitable institutions under the control of hospital boards. The Rannerdale Home, Christchurch. The Evelyn Firth Home, Auckland The Mowai Home, Wellington. The Montecillo Home, Dunedin. Medical Officers of Health. School Medical Officers. District Health Nurses. The Medical School of the University of Otago. The following goods have been approved under Item 43: Alcohol. Chalk, prepared and precipitated. Liquorice. Medicated confectionery.</p>
45	<p>CINEMATOGRAPHS AND OTHER IMAGE PROJECTORS, INCLUDING ACCESSORIES PECULIAR THERETO, AND FILMS, FILM STRIPS, AND SLIDES THEREFOR— Goods EXEMPT under Item 45— Amplifiers, loud speakers, record players, when sold with and forming part of original equipment for cinematograph projectors or when sold to a purchaser who declares that they will be used only in conjunction with cinematograph projectors. Projection screens. Slide filing boxes for magic lantern slides.</p>
47	<p>CLOCKS, TIME REGISTERS, AND TIME DETECTORS NOT BEING WATCHES— Goods EXEMPT under Item 47— Charts, paper, printed and ruled, for use with time recording clocks.</p>
48	<p>CLOTHES DRIERS AND AIRERS, CLOTHES LINES, CLOTHES PEGS, AND ACCESSORIES THEREFOR— Goods EXEMPT under Item 48— Peg tidies.</p>
50	<p>COFFINS, COFFIN FURNITURE AND TRIMMINGS; CREMATORIUM URNS, AND TOMB-STONES— Goods EXEMPT under Item 50— All stone or concrete work actually erected on a grave. Books and crosses of marble or other stone. Memorial plaques for setting in concrete bases below ground level in lawn cemeteries. Statuary, provided that a declaration under the Act is delivered to a Collector of Sales Tax that it will be used only in the manufacture of tombstones.</p>
53	<p>COMBS, HAIR AND TOILET— Goods NOT EXEMPT under Item 53— Colour combs (hair combs with a cake of wax-based hair dye attached to the teeth).</p>
54	<p>CONTAINERS OF ANY MATERIAL SUITED FOR STORING FOODS OR LIQUIDS; SYPHON BOTTLES AND OTHER CONTAINERS FOR DISPENSING BEVERAGES UNDER PRESSURE— Goods EXEMPT under Item 54— Bags, plastic, envelope type. Bottles, glass, used for dispensing oil in service stations. Jam and preserving jar covers and covering material. Jerricans. Kegs fitted to enable them to be charged with gas. Examples: "Hyflo" drink dispenser; "Spark Ale" kegs.</p>