

## 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—DECISIONS UNDER STATUTORY EXEMPTIONS FROM SALES TAX

Item No.	Decision	Record No.
6	<b>APPAREL, FOOTWEAR, AND HEADWEAR, ALL KINDS, AND ALL ARTICLES, PREPARATIONS, AND MATERIALS (OTHER THAN COSTUME JEWELLERY), SPECIALLY SUITED FOR THEIR MANUFACTURE, RENOVATION, OR REPAIR—</b>	
	<b>Goods NOT EXEMPT under Item 6—</b>	
	Scarf rings .. .. .	10-(s)5/9
23	<b>BUILDERS' AND CABINETMAKERS' HARDWARE—</b>	
	<b>Goods EXEMPT under Item 23—</b>	
	"Terry" and similar wall clips .. .. .	10-(s)3/150/-
25	<b>CAGES, KENNELS, AND OTHER PORTABLE ENCLOSURES, NOT BEING VEHICLES, FOR ANIMALS—</b>	
	<b>Goods EXEMPT under Item 25—</b>	
	Bird cages and essential fittings therefor, e.g., containers for drink and food ..	10-(s)21/22/-
	<b>Goods NOT EXEMPT under Item 25—</b>	
	Non-essential fittings or accessories for bird cages such as swings, bells, mirrors, etc., unless included under a separate statutory exemption, e.g., mirrors under Item 178 .. .. .	10-(s)21/22/-
54	<b>CONTAINERS OF ANY MATERIAL SUITED FOR STORING FOODS OR LIQUIDS; SYPHON BOTTLES AND OTHER CONTAINERS FOR DISPENSING BEVERAGES UNDER PRESSURE—</b>	
	<b>Goods EXEMPT under Item 54—</b>	
	"Hip Flasks" - being flasks covered with leather or basket ware or in leather cases	10-(s)3/7
130	<b>HOUSEHOLD UTENSILS AND ARTICLES OF A KIND COMMONLY USED FOR DOMESTIC PURPOSES, INCLUDING TABLEWARE AND KITCHENWARE, BUT EXCLUDING VASES AND ORNAMENTS—</b>	
	<b>Goods EXEMPT under Item 130—</b>	
	Frames used for carrying and storing milk bottles and specially designed for domestic use .. .. .	10-(s)3/80/2
	<b>Goods NOT EXEMPT under Item 130—</b>	
	Bowls and troughs which have no utility value or whose usefulness is clearly subordinate to their ornamental or fancy character .. .. .	10(s)3/118/37
157	<b>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 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—</b>	
	<b>Goods EXEMPT under Item 157—</b>	
	Aircraft fertiliser loading vehicles which have a loader shovel and tank for aircraft fuel permanently fitted, and which have no other provision for the carriage of goods .. .. .	10-(s)2/8/-
213	<b>PREPARATIONS, NOT BEING PAINTS, FOR THE PROTECTION OF METAL AND OTHER SURFACES AS MAY BE APPROVED BY THE MINISTER—</b>	
	<b>Goods EXEMPT under Item 213—</b>	
	Neoseal .. .. .	10-(s)7/9/6
246	<b>PRINTED BOOKS, PAPERS, MUSIC, AND ADVERTISING MATTER, BUT NOT INCLUDING ANY OF THE FOLLOWING, VIZ., OFFICE AND OTHER STATIONERY AND FORMS NOT OTHERWISE EXEMPTED; BIRTHDAY AND OTHER ANNIVERSARY BOOKS; CALENDARS; DIARIES; ENTRY FORMS FOR COMPETITIONS; TICKETS WHICH REPRESENT A RECEIPT FOR PAYMENT (e.g., BUS, TRAIN, THEATRE, AND LOTTERY TICKETS)—</b>	
	<b>Goods EXEMPT under Item 246</b>	
	Loose leaf covers and binders printed in such a manner that they can be identified as being part of a non-taxable article, e.g., price list or catalogue .. .. .	10-(s)6/46