

PART I—DECISIONS IN INTERPRETATION OF THE STATUTORY EXEMPTIONS FROM SALES TAX—*continued*

Statutory Exemption Item No.	Decision	Record No.
11	BASKETWARE, WICKER AND CANE, AND CANES, RATTANS, AND SIMILAR FLEXIBLE MATERIALS FOR THE MANUFACTURE OF BASKETWARE— Goods EXEMPT under Item 11— Baskets made from wicker or cane even if the wicker or cane has been coated with plastic, and including those woven on to a wooden base	19-(s) 15/28/-
40	MEDICINES AND MEDICINAL PREPARATIONS, NOT INCLUDING MEDICATED CONFECTIONERY OR WINES— Goods EXEMPT under Item 40— Spirits of camphor	19-(s) 4/4/-
69	EDUCATIONAL APPARATUS, ARTICLES, AND MATERIALS, AS MAY BE APPROVED BY THE MINISTER— Goods EXEMPT under Item 69— Gramophone records solely for teaching languages	19-(s) 20/10/-
86	ELECTRIC LAMPS, INCLUDING TORCHES, BUT EXCLUDING LAMPS PECULIAR TO USE ON MOTOR VEHICLES: ALSO BULBS AND TUBES FOR THE PRODUCTION OF ELECTRIC LIGHT— Goods EXEMPT under Item 86— Sealed beam spotlights other than those suited for motor vehicles	19-(s) 3/125/2
105	FOOD AND FOODSTUFFS, NATURAL OR PROCESSED (NOT BEING CONFECTIONERY), INCLUDING FOOD AND FOODSTUFFS FOR ANIMALS; ALSO MATERIALS OF A KIND COMMONLY USED IN THE PREPARATION THEREOF— Goods EXEMPT under Item 105— Spirits of lemon	19-(s) 4/4/-
130	HOUSEHOLD UTENSILS AND ARTICLES OF A KIND COMMONLY USED FOR DOMESTIC PURPOSES, INCLUDING TABLEWARE AND KITCHENWARE, BUT EXCLUDING VASES AND ORNAMENTS— Goods EXEMPT under Item 130— Candy, cigarette, and trinket boxes, and powder boxes or bowls, but not including articles whose usefulness is clearly subordinate to their ornamental or fancy character Frames used for carrying and storing milk bottles and specially designed for domestic or milk roundsmen's use	19-(s) 3/118/37
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 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— Pallets for use with fork lift trucks Spheres used to prevent heat and evaporation losses in liquids stored, or in the process of manufacture, in open tanks Repair kits for brake master cylinder and wheel cylinder assemblies on motor vehicles	19-(s) 3/17/4
		19-(s) 17/3/10
		19-(s) 11/17/-
200	CONTAINERS, BEING ORDINARY TRADE CONTAINERS FOR PACKING GOODS, EMPTY OR CONTAINING NON-TAXABLE GOODS— Goods EXEMPT under Item 200— Boxes or cases of cardboard, plastic, or covered metal, with pad or tray	19-(s) 6/18/2
213	PREPARATIONS, NOT BEING PAINTS, FOR THE PROTECTION OF METAL AND OTHER SURFACES AS MAY BE APPROVED BY THE MINISTER— Goods EXEMPT under Item 213— Meta-Kleen Ferrophos Ferropro	19-(s) 7/9/6
238	CARDS, VIZ: GREETING, INVITATION, VISITING, APPOINTMENT, MEMBERSHIP, AND SIMILAR CARDS— Goods NOT EXEMPT under Item 238— Greeting, invitation, visiting, appointment, membership, and similar cards in the form of printed postcards	19-(s) 6/8/42
242	LABELS AND TAGS, ALL KINDS— Goods EXEMPT under Item 242— Library book date slips for recording the due date for return of books	19-(s) 6/3/42
293	SURGEONS', PHYSICIANS', DENTISTS', AND OPTICIANS' APPLIANCES, INSTRUMENTS, AND MATERIALS— Goods NOT EXEMPT under Item 293— Spectacle cord holders	19-(s) 5/9/-