

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

Statutory Exemption Item No.	Decision	Record No.
69	EDUCATIONAL APPARATUS, ARTICLES, AND MATERIALS, AS MAY BE APPROVED BY THE MINISTER— Goods EXEMPT under Item 69— The following goods when purchased by a school, college, or university, for use solely for educational purposes: Closed circuit television apparatus	22-(s) 69
78	EQUIPMENT, APPARATUS, AND MATERIALS, AS MAY BE APPROVED BY THE MINISTER, SPECIALLY SUITED FOR USE IN THE DISTRIBUTION AND CONTROL OF ELECTRICITY— Goods EXEMPT under Item 78— Plastic spiral vibration dampers for use on power transmission lines Spacers for use on power transmission lines	22-(s) 78 22-(s) 78
113	GIFTS, BEING GOODS OF SUCH CLASSES AS MAY BE APPROVED BY THE MINISTER, WITH RESPECT TO WHICH THE COLLECTOR IS SATISFIED THAT THEY ARE BONA FIDE GIFTS SENT FROM ABROAD TO PERSONS IN NEW ZEALAND— Goods EXEMPT under Item 113— Bona fide gifts of a personal nature (other than radio sets) not exceeding £10 in value	22-(s) 13/15
118B	GOODS, OF SUCH CLASSES AS MAY BE APPROVED BY THE MINISTER, DESIGNED OR PRODUCED FOR USE IN AND OF A KIND USED EXCLUSIVELY IN THE PRACTICE OF RELIGION, OR AS EQUIPMENT FOR PLACES OF WORSHIP— Goods EXEMPT under Item 118B— Calendars, church, designed solely as aids to worship, i.e., those listing church festivals, saints' days, fast days, liturgical colours, or other items of purely religious significance	22-(s) 118B
130	HOUSEHOLD UTENSILS AND ARTICLES OF A KIND COMMONLY USED FOR DOMESTIC PURPOSES, INCLUDING TABLEWARE AND KITCHENWARE, BUT EXCLUDING VASES AND ORNAMENTS— Goods EXEMPT— Replicas in miniature of tableware made from china or earthenware and catalogued in such a manner as to indicate that they are designed as miniatures.. .. . Trays suited for use in motorcars	22-(s) 130 22-(s) 3/118/14
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— Oil Filters, A.C., Purolator, and similar and cartridges therefor Seals and retainers, oil and grease, all kinds, except piston rings Steering boosters, hydraulic Photo-process engravers' cameras	22-(s) 2/11 22-(s) 157 22-(s) 157 22-(s) 157
274	SCHOOL BAGS AS MAY BE APPROVED BY THE MINISTER— Goods NOT EXEMPT under Item 274— Duffle bags whether or not bearing the name of a school	22-(s) 274

PART II—DECISIONS CANCELLED

Statutory Exemption	Cancellation	Record No.
ITEM 113: Gifts . . . New Zealand ..	Goods EXEMPT under Item 113— Bona fide gifts . . . in value.	(s) 13/15
ITEM 130: Household utensils . . . ornaments	Goods EXEMPT under Item 130— Replicas in miniature . . . as miniatures ..	(s) 3/118/37
ITEM 263: Rubber . . . Blocks . . . camelback	Goods NOT EXEMPT under Item 263— Rubber strip . . . tapered edges	(s) 263
ITEM 292: Structural . . . buildings ..	Goods NOT EXEMPT under Item 292— Pit, gully . . . frames therefor	(s) 292
ITEM 318: Bicycles . . . tubes therefor ..	Goods NOT EXEMPT under Item 318— Bicycles having . . . diameter	(s) 518

Dated at Wellington this 20th day of May 1965.

J. F. CUMMINGS, Comptroller of Customs.