

Serial Number 1948/111



### THE CUSTOMS SURTAX ORDER 1948

B. C. FREYBERG, Governor-General

By his Deputy,  
H. F. O'LEARY

#### ORDER IN COUNCIL

At the Government House at Wellington, this 21st day of  
July, 1948

Present :

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to section 6 of the Customs Acts Amendment Act, 1932, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, doth hereby order as follows :—

1. This Order may be cited as the Customs Surtax Order 1948.
2. This Order shall come into force on the 26th day of July, 1948.
3. The classes of goods set out in the Schedule hereto (being the produce or manufacture of any part of the British dominions not already exempted by subsection (1) of the said section 6) are hereby exempted from the surtax imposed by section 5 of the Customs Acts Amendment Act, 1930.
4. The exemptions provided for by this Order are in addition to and not in derogation of the exemptions provided for by the Customs Surtax Order 1938.\*

#### SCHEDULE

GOODS EXEMPTED FROM SURTAX WHEN PRODUCED OR MANUFACTURED IN  
BRITISH DOMINIONS

| Tariff Item No. | Tariff Item.   |
|-----------------|--|
| 4 ..            | Grain and pulse, unground and unmanufactured, viz. :—<br>Ex (4) N.e.i., viz. :—Soya beans. |
| 7 ..            | Onions.  |
| 11 ..           | Vegetables, viz. :—<br>Ex (2) Fresh vegetables n.e.i.                                      |
| 12 ..           | Aerated waters, and <i>beverages</i> , n.e.i.  |

\* Statutory Regulations 1938, Serial number 1938/32, page 189.

GOODS EXEMPTED FROM SURTAX WHEN PRODUCED OR MANUFACTURED IN  
BRITISH DOMINIONS—*continued.*

| Tariff Item No. | Tariff Item.   |
|-----------------|--|
| 16 ..           | Cocoa and chocolate, viz. :—<br>(1) <i>Cocoa</i> ; also cocoa-beans roasted or crushed.<br>(2) Chocolate ; also cocoa or chocolate mixed with milk or with any other food substance.   |
| 21 ..           | Fruit-juices unsweetened, in containers having a capacity of less than 1 gallon ; fruit-juices sweetened ; syrups n.e.i. ; raspberry-vinegar, sweetened.   |
| 22 ..           | Citrus-fruit pulps (including fruit-juices containing such percentage of citrus-fruit pulp as may be determined by the Minister) sweetened or unsweetened, in bulk or otherwise.   |
| 23 ..           | Tea, in bulk—viz., in packages of 5 lb. or over net weight of tea.   |
| 24 ..           | Tea n.e.i.   |
| 32 ..           | (2) <i>Confectionery</i> n.e.i., including medicated confectionery, liquorice n.e.i., and sugared or crystallized fruits.  |
| 34 ..           | Stearine, on declaration that it will be used only in the manufacture of candles, matches, soaps, leather, or other articles approved by the Minister.   |
| 35 ..           | Fish, viz. :—<br>(3) Fish, potted, and preserved, n.e.i., including any liquor, oil, or sauce.   |
| 37 ..           | Fruits, fresh—viz. :—<br>Ex (2) Grapes.<br>(3) Lemons.   |
| 39 ..           | Fruits preserved in juice or syrup.  |
| 42 ..           | Honey.   |
| Ex 49 ..        | Meats, potted or preserved, viz., Pates de foie gras.  |
| 52 ..           | Nuts, and preparations thereof, viz. :—<br>(4) Walnuts, shelled or unshelled.  |
| 61 ..           | Provisions, viz. :—<br>Ex (1) Soups ; spaghetti and similar alimentary pastes, cooked, whether or not in combination with other food substances.<br>Ex (2) N.e.i., viz. :—Canned beans.  |
| 74 ..           | Cigarettes n.e.i.  |
| 75 ..           | Cigarettes, exceeding in weight 2½ lb. per 1,000.  |
| 81 ..           | Tobacco, unmanufactured, entered to be manufactured in New Zealand in any bonded tobacco-factory licensed under the Tobacco Act, 1908, for manufacturing purposes only, into tobacco, cigars, cigarettes, or snuff.  |
| 84 ..           | Spirits, viz. :—<br>(3) Spirits, and spirituous mixtures, the strength of which can be ascertained by Sikes's hydrometer or other similar instrument, viz. :—<br>(a) <i>Rum</i> .<br>Ex (b) Other kinds, viz. :—Brandy, gin.   |
| Ex 86 ..        | Perfumed spirits, including Cologne water, packed in bottles of a capacity not exceeding 4 fluid ounces.   |
| 90 ..           | Wine containing not more than 40 per cent. of proof spirit, viz. :—<br>Ex. (1) Sparkling, viz. :—Champagne.  |
| 113 ..          | Essences, culinary or flavouring, n.e.i.   |
| 121 ..          | (1) <i>Medicinal preparations</i> (except wines) containing 50 per cent. of proof spirit or less ; <i>medicinal preparations, drugs, druggists' sundries, and apothecaries' wares, n.e.i., also aerated-water makers', cordial-makers', and brewers' drugs, chemicals, and other sundries, n.e.i. ; chemicals, and chemical preparations, n.e.i.</i> |
| 136 ..          | Apparel, clothing, and hosiery, viz. :—<br>Ex (4) (b) Gloves, and mittens, composed wholly or <i>principally</i> of leather.<br>Ex (7) N.e.i., viz. :—<br>Women's and girls' outer garments of woven fabrics.<br>Hosiery, viz., socks or stockings of artificial silk or nylon.  |

GOODS EXEMPTED FROM SURTAX WHEN PRODUCED OR MANUFACTURED IN  
BRITISH DOMINIONS—*continued*

| Tariff Item No. | Tariff Item.   |
|-----------------|--|
| 143 ..          | <i>Braids</i> , and <i>bindings</i> , all kinds, n.e.i.; cords, n.e.i., of wool, cotton, silk, <i>imitation silk</i> , <i>artificial silk</i> , or of combinations of these materials with one another or with any other material.   |
| 151 ..          | Drapery n.e.i.   |
| Ex 153 ..       | Feathers, ornamental; artificial flowers leaves or sprays.   |
| 159 ..          | Floor coverings, viz. :—<br>Ex (1) <i>Mats</i> , and matting, of coir, raffia, rattan, straw, rush, reed, or grass.<br>Ex (2) Linoleum, cork carpets, and rubber flooring, including mats (other than rubber mats), matting, and floor-rugs, of <i>similar</i> material.   |
| 160 ..          | Furs and other similar skins, and articles made therefrom, viz. :—<br>(2) Furs, and other similar skins, dressed or prepared, but not made up in any way.<br>(3) Furs or <i>imitation</i> furs wholly or partly made up into apparel, rugs, or other articles; fur trimmings and <i>imitation</i> fur trimmings. |
| 161 ..          | Haberdashery n.e.i.  |
| 163 ..          | Hairpins, hatpins, safety pins, and <i>toilet pins</i> .   |
| Ex 164 ..       | Hats, of sisal, straw, hemp, rush, or <i>similar</i> vegetable material, woven or plaited, with raw finished or bound edges but otherwise unsewn; berets.  |
| Ex 168 ..       | Lace, and laces, n.e.i.  |
| 182 ..          | Textile piece-goods—viz., <i>dress nets</i> , <i>curtain nets</i> , <i>embroidery nets</i> , and <i>similar nets</i> , <i>lace curtain material</i> , and veilings, all kinds; also fabrics of a like kind as may be determined by the Minister.   |
| 183 ..          | Textile piece-goods, including textiles of wool, or containing wool, viz. :—<br>(1) <i>Moquette</i> and <i>tapestry</i> , of wool, or containing wool.<br>(2) N.e.i.   |
| Ex 193 ..       | Yarns n.e.i. other than sisal and raffia.  |
| 196 ..          | (2) <i>Slippers</i> n.e.i.<br>(3) Boots, shoes, clogs, pattens, shoettes, sandals, and other footwear, n.e.i.  |
| 200 ..          | Leather, viz. :<br>(2) Chamois leather.  |
| 215 ..          | Chinaware, earthenware, porcelainware, and stoneware, n.e.i.   |
| 225 ..          | Glassware n.e.i.; globes, and chimneys, for lamps, n.e.i.; lamps, lanterns, and lampwick, n.e.i.   |
| 237 ..          | Clocks, time-registers, and time-detectors.  |
| 239 ..          | <i>Fancy goods</i> , and <i>toys</i> ; <i>sporting</i> , <i>gaming</i> , and <i>athletic requisites</i> , n.e.i., including billiard <i>requisites</i> n.e.i.; fishing-tackle n.e.i., including artificial flies and other baited hooks; walking-sticks; combs, hair and toilet.                                 |
| 242 ..          | Jewellery; plate, gold or silver; platedware.  |
| 244 ..          | Magic lanterns, cinematographs, and <i>similar</i> instruments, including accessories peculiar thereto n.e.i.  |
| 246 ..          | Mouldings in the piece, and <i>panels</i> , suited for use in picture-frames or furniture-making, in building construction, or for <i>similar</i> purposes.  |
| 248 ..          | Ex (1) Phonographs, gramophones, graphophones, and <i>similar</i> instruments, including accessories peculiar thereto, n.e.i., but excluding cabinets and parts of cabinets.   |
| 254 ..          | Photographic cameras.  |
| 255 ..          | Photographic goods n.e.i.  |
| 261 ..          | Tobacco pipes, pouches, and cases, cigar and cigarette holders and cases.  |
| 262 ..          | Toilet preparations, and perfumery, n.e.i., including perfumed oil.  |
| Ex 279 ..       | Stencilling and <i>similar</i> inks.   |
| 297 ..          | Paper, celluloid, or <i>similar</i> materials, and wrappers made from such materials, <i>printed</i> , <i>lithographed</i> , or ruled, n.e.i.  |

GOODS EXEMPTED FROM SURTAX WHEN PRODUCED OR MANUFACTURED IN  
BRITISH DOMINIONS—*continued*

| Tariff Item No. | Tariff Item.  |
|-----------------|---|
| 300 ..          | Paper, viz. :—<br>(2) N.e.i., including tin-foil paper, and gummed paper n.e.i.,—<br>(a) In sheets of size less than 20 inches by 15 inches or the equivalent.<br>(c) In rolls less than 10 inches wide except such rolls specially suited for industrial or <i>similar</i> purposes in such widths not exceeding 2 inches as the Minister may determine.   |
| 331 ..          | Ex (1) Lawn-mowers, other than hand roller type, having cutting-blades exceeding 18 inches in length.   |
| 335 ..          | <i>Engines, viz. :—</i><br>(1) Specially suited for use on <i>cycles</i> .<br>(2) Specially suited for use on motor-vehicles.   |
| Ex 340 ..       | Electric lamps n.e.i., not being peculiar to surgical use (excluding table-lamps, reading-lamps, bedside-lamps, of stand or clamp type).  |
| 353 ..          | Machinery, machines, engines, and <i>other appliances</i> , n.e.i., viz. :—<br>Ex (6) (b) Refrigerating units having a heat removing capacity of less than 6,000 B.t.u. per hour for use in domestic type cabinets of capacities not exceeding 25 cubic feet, but not including such units when imported in or with cabinets.   |
| 356 ..          | (1) (b) Hardware, hollowware, and ironmongery, n.e.i.; manufactured or partly manufactured articles of metal, and manufactured or partly manufactured articles of metal in combination with any other material, n.e.i.  |
| 361 ..          | Nails, lead-headed, and galvanized cup-headed roofing nails.  |
| 362 ..          | Pipes, piping, tubes, and tubing (except coil pipes), viz. :—<br>(1) Wrought iron, steel, or wood, n.e.i. (including such pipes or tubes when protected with a cement or <i>similar</i> coating), not less than 4 inches but less than 9 inches in internal diameter.<br>(2) (b) (ii) <i>Centrifugally-cast</i> iron pipes piping tubes and tubing, not less than 4 inches but not exceeding 6 inches in <i>nominal internal diameter</i> .<br>(5) Knees, bends, elbows, junction or inspection boxes including covers therefor, and other <i> fittings</i> , n.e.i., for pipes, piping, tubes or tubing, viz. :—<br>(b) Of cast iron for <i>rain-water, soil, and similar</i> pipes. |
| 379 ..          | Bicycles, tricycles, and the like vehicles, including motor-cycles, also hubs, spindles, and other finished, partly finished, or machined parts of the same, n.e.i.; side-cars for motor-cycles.  |
| 389 ..          | Motor-vehicles n.e.i., viz. :—<br>(a) <i>Motor-vehicles unassembled or completely knocked down</i> (c.k.d.).<br>(c) Other kinds.  |
| Ex 393 ..       | Boot-polishes.  |
| 395 ..          | <i>Oils</i> in vessels having a capacity of less than 1 gallon, viz. :—<br>Ex (3) Vegetable oils n.e.i., viz., olive, palm, peanut.   |
| 397 ..          | Paints, colours, varnishes, and similar materials, viz. :—<br>Ex (2) Paints, and colours, ground in liquid, n.e.i.; paints mixed ready for use; enamel paints; ships' anti-fouling composition.<br>Ex (3) Collodion-base varnish for correcting stencils.   |
| 399 ..          | Timber, viz. :—<br>Logs, round, <i>unworked</i> , viz. :—<br>(c) N.e.i.   |
| 404 ..          | Timber rough sawn or <i>rough hewn</i> —viz. :—<br>Ex (2) Other kinds, in pieces having a length of not less than 25 feet, and having a minimum cross sectional area of not less than 150 square inches, viz. :—<br>Redwood; Douglas fir.<br>Ex (3) N.e.i., viz. :—Douglas fir.   |

GOODS EXEMPTED FROM SURTAX WHEN PRODUCED OR MANUFACTURED IN  
BRITISH DOMINIONS—*continued*

| Tariff Item No. | Tariff Item.  |
|-----------------|---|
| Ex 405 ..       | Timber sawn dressed, viz. :—<br>Douglas fir; hemlock.                                       |
| 414 ..          | Ex (1) Veneers.<br>(2) Woodenware, and turnery, n.e.i.; saddle-trees; wooden tackle-blocks. |
| 425 ..          | Cordage, rope, and twine, n.e.i.  |
| 431 ..          | Gelatine, glue, isinglass, and size.  |
| 443 ..          | Sausage skins and casings, viz. :—<br>(1) Of animal origin, including brine or salt.        |

T. J. SHERRARD,  
Clerk of the Executive Council.

Issued under the authority of the Regulations Act, 1936.  
Date of notification in *Gazette* : 22nd day of July, 1948.  
These regulations are administered by His Majesty's Customs.