

Minister's Decisions under Customs Acts.

Customs Department, Wellington, 12th March, 1928.

It is hereby notified for public information that the Hon. the Minister of Customs has decided to interpret the Customs Acts in relation to the undermentioned articles as follows:—

NOTES.—(a) "Not elsewhere included" appears as n.e.i.; "other kinds" as o.k.; "articles and materials suited for, and to be used solely in, the fabrication or repair of goods within New Zealand" as a. and m.s. (b) Articles marked thus † are revised decisions. (c) Wherever the General Tariff rate shown opposite any goods enumerated in these decisions is lower than that provided for in the First Schedule to the Customs Amendment Act, 1927, action has been taken by the Minister under section 11 of the Customs Amendment Act, 1927. In such cases the reduced rate is marked with an asterisk. (d) Steam-engines, gas-engines, oil-engines, and electric or other motors, are not, unless otherwise indicated, to be regarded as parts of the machines with which they are imported.

Record.	Goods.	Classification under Tariff, and Item No.	Rate of Duty.	
			British Preferential Tariff.	General Tariff.
4/94	Alcohol for scientific purposes, &c., viz. :— Methyl alcohol, purified, to be used for scientific purposes (on declaration by the importer as to the particular scientific purpose for which it is to be used)	As alcohol for scientific purposes, &c. (89)	Free ..	Free.
7/37/19	A. and m.s., viz. :— Chemicals, oils, and other substances used in manufactures, viz.,— Cutting-compounds, or cutting-oils, viz.,— Cutting-oils containing oils, emulsifying agents, and such other articles as may be approved by the Minister, in proportions determined by him	As a. and m.s. (448)	Free ..	Free.
7/37/19	"Hocut" oil			
7/146/2	Oils, emulsifiable, or soluble, viz.,— Oils, emulsifiable, containing 4 per cent. or more of free fatty acids			
7/146/2	"Raylubric No. 10" oil			
7/80/5	"Wetordry" sanding liquid, for use with abrasive material to prepare metal surfaces for lacquering			
3/570/3	Fenders, firescreens, and similar articles, materials specially suited for the manufacture of, viz.,— Brass or copper stampings in the rough ..	As a. and m.s. (448) ..	Free ..	10 per cent.
6/8/2	Paper, viz.,— Paper, of qualities approved by the Minister, not exceeding 32 in. wide, in rolls having a diameter not exceeding 24 in., on declaration by a manufacturer that it will be used by him solely in the manufacture of counter-check books	As a. and m.s. (448) ..	Free ..	Free.
20/75/2	Perambulators, materials for manufacture of, viz.,— Pithcane matting	As a. and m.s. (448) ..	Free ..	Free.
20/75/2	Cane (split strips) enamelled			
5/94/4	Articles n.e.i., viz. :— Sanitary pads or "towels" composed of absorbent material wrapped in textile, whether plain, sewn, or looped	As articles n.e.i. (449) ..	Free ..	10 per cent.
12/25/16	Dentists' materials, viz. :— "Dental rubber" (being rubber sheets specially prepared for vulcanizing) (NOTE.—Up to and including 30th May, 1928, "Dental rubber" is to be admitted under Tariff item 449 as articles n.e.i., free of duty except for primage.)	As dentists' materials (134 (3))	Free ..	10 per cent.
3/119/2	Electrical machinery and appliances, viz. :— Lamps, electric, viz.,— Lamp-reflectors having one or more apertures for electric-light bulbs	As parts of electric lamps n.e.i. (340)	10 per cent.	30 per cent.
3/366/9	Furniture, cabinetware, &c., made up from sheet metal not exceeding 0.080 in. in thickness, viz.,— Bottle-cooling cabinet (Liquid Carbonic Corporation, manufacturers)	As cabinetware for shop use, made up from sheet metal not exceeding 0.080 in. in thickness (327)	25 per cent.	45 per cent.
12/34/3	Furniture, &c., n.e.i., viz. :— Chairs, genothalmic refractionists' (claimed as opticians' appliances)	As furniture n.e.i. (407) ..	25 per cent.	45 per cent.
3/25/2	Iron, sheet, plate, or hoop, plain, n.e.i., viz. :— Hoop iron in lengths, splayed, for barrel-hoops, if not punched or otherwise worked	As plain hoop iron, n.e.i. (357 (5) (a))	Free ..	20 per cent.
9/81	Leather, viz. :— Crust sheep-skins (being unfinished "chamois")	As chamois leather (200 (2)) ..	20 per cent.	40 per cent.