## Minister's Decisions under Customs Acts.

Customs Department, Wellington, 10th April, 1928.

T 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.	Gooda.	Classification under Tariff, and Item No.	Rate of Duty.	
			British Preferential Tariff.	General Tariff.
7/37/17	A. and m.s., viz.:— Chemicals, oils, and other substances used in manufactures, viz.,— Cutting compound, "Whiz" Hats and caps, articles and materials used in	As a. and m.s. (448)	Free	Free.
5/40/12 18/51	manufacture of, viz.,— Chenille cord with wire centre Valve balls of rubber and metal for manufacture of flushing-cisterns	As a. and m.s. (448) As a. and m.s. (448)	Free	Free. 10 per cent.
20/154	Articles n.e.i., viz. :— Malt comings (or combings)	As articles n.e.i. (449)	Free	Free.
7/134/4	Artists' materials, viz.:— Water colours for poster artists' use, in containers not exceeding 8 oz. net weight	As artists' colours (233)	Free	20 per cent.
4/44/25 {	Bacteriological products, sera, and vaccines, viz.:— "Homol" canine serum	As bacteriological products and sera (97)	Free	Free.
†4/307	Chemicals, drugs, &c., viz.:—  "Chinosol" tablets or powder  (Revises decision in M.O. 1.)	As drugs n.e.i. (121)	20 per cent.	40 per cent.
20/8/2	Diving dresses and apparatus for use in poisonous gases or smoke, viz.:— Respirators, smoke or gas, which completely cover the mouth and nostrils and which are not suitable for surgical or medical purposes or for merely filtering dust from the air	As apparatus suited solely for use in poisonous gases or smoke (441)	Free	Free.
*3/119/2	Electrical machinery and appliances, viz.:— Lamps, electric, viz.,— Lamp-reflectors for motor-car head-lights, having one or more apertures for electric-light bulbs  (Revises decision in M.O. 3.)	As parts of electric lamps n.e.i. (349)	10 per cent.	30 per cent.
9/3/5	Leather manufactures n.e.i., viz.:—  Leather stiffeners for boots	As leather manufactures n.e.i. (203)	25 per cent.	45 per cent.
3/476/6	Machinery and implements, agricultural, viz.:— Seed-broadcaster, hand-operated, the "Cahoon"	As agricultural implements n.e.i. (333 (2))	Free	Free.
2/256/21	Machines, viz., blowers and fans, viz.:— Rotary compressors for gas or air	As blast blowers (351 (4))	Free	20 per cent.
2/1/6	Machinery, boring, &c., viz.:— Earth drill, portable, the "Buda-Hubron" (Note.—The oil-engine is to be separately classified under Tariff item 352.)	As boring machinery (351 (3))	Free	20 per cent.
2/27/13	Machinery, dairying, viz.:— Cooler, the "Astra" regenerative (combined cooler and heater)	As machinery, dairying, n.e.i. (334 (2))	Free	Free.
2/445	Machinery, food-chopping, &c.:— The "Tenderboy," a hand-operated machine for rendering steak tender	As food-chopping and similar machines (351) (8) )	Free	20 per cent.
2/13/14 $2/13/17$	Machinery, grinding-mills, &c.: Rock-crushers, "Jumbo Junior" and "Light- ning"	As grinding-mills	Free	20 per cent.