

Minister's Decisions under Customs Acts.

Customs Department, Wellington, 9th May, 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.
†4/15/12	A. and m.s., viz. :— Chemicals, oils, and other substances used in manufactures, viz.,— Oils, essential, mixtures containing, viz.— Soap perfume compounds, or similar preparations, being mixtures of natural with synthetic essential oils (NOTE.—Revises decision in M.O.1.)	As a. and m.s. (448)	Free ..	Free.
3/4/5	Coal-vase fittings, viz.,— Stamped metal tops	As a. and m.s. (448)	Free ..	10 per cent.
3/4/32	Tinsmiths' fittings, viz.,— Billy lids, triangular tinned "rings" for ..	As a. and m.s. (448)	Free ..	10 per cent.
†11/44	Vehicles, all kinds, fittings for, viz.,— Dome fasteners, also "Durable Dot" and "Lift the Dot" fasteners, specially suited for use in the manufacture and repair of motor-car and carriage-hoods (NOTE.—Revises decision in M.O.1.)	As a. and m.s. (448)	Free ..	Free.
2/85/7	Brushes, brushware, &c., viz. :— Brushes for vacuum cleaners when imported separately or as spares	As brushes (419)	25 per cent.	45 per cent.
14/52/2	Chinaware, earthenware, &c., suited for table use, viz. :— Children's tea-sets of chinaware or earthenware	As chinaware, earthenware, &c., suited for table use (214)	Prior to 1st July, 1928, 20 per cent; on and after 1st July, 1928, Free	Prior to 1st July, 1928, 40 per cent; on and after 1st July, 1928, 20 per cent.
20/3/15	Confectioners' moulding starch, viz. :— "Rex" dry paste flour	As confectioners' moulding starch (67 (1) or (2)), according to net weight of package
18/28/6	Floor-coverings, viz. :— Floor mats or matting consisting of two layers of plain sheet rubber cemented together	As floor coverings (159 (2) or (3)), according to thickness
3/669	Machinery and implements, agricultural, viz. :— Pole carriers and pole points, "Hartford," for use with reapers, binders, &c.	As agricultural implements n.e.i. (333 (2))	Free ..	Free.
3/465/5 2/246/10	Plough shares, and coulters (including skeiths).. (NOTE.—Skeith plates, i.e., coulters discs, when imported as spares or replacements, and without fittings attached, are admissible under Tariff item 333 (2))	As parts of ploughs (333 (1))..	10 per cent.	35 per cent.
2/9/2	Weeder, the "Killefer," an implement with horizontal blades to cut weeds below the surface	As cultivators (333 (1)) ..	10 per cent.	35 per cent.
2/26/2	Machinery, &c., dairying, viz. :— Butter-packers, butter-pounders, &c., viz.,— "Benhil" pounding machine (Model A) for moulding and cutting butter into ½ lb. and 1 lb. pats	As butter-pounders (334 (1))	Free ..	20 per cent.
2/26/2	"Benhil" moulding machine (Model D) for moulding 56 lb. blocks of butter	As butter-packers (334 (1)) ..	Free ..	Free.*
2/306/12 2/306/12	Machinery, &c., and appliances, peculiar to use in manufacturing, industrial, and similar processes, viz. :— Air-compressing appliances, viz.,— Air-compressors Air-receiver (imported with and being part of a compressed-air outfit) so fitted that the pressure of air therein regulates automatically the power operating the compressor			
2/235/19	Boilers, viz.,— Waste heat boilers, Kirke patent (Spencer-Boncourt, Ltd., makers)	As machinery, &c., peculiar to use in manufacturing processes (352)	Free ..	20 per cent.
3/40/4	Conveyor chains, plain and attachment links for, also chains composed of such links but not having buckets or other fittings attached thereto			
3/464/3	Engines, oil, and parts of, viz.,— Petrol savers, the "Vix"			
2/152/7	Excavating machines, viz.,— "North" hydraulic digger			

* See note (c) in the heading to this list.