

MINISTER'S DECISIONS UNDER CUSTOMS ACTS—*continued*.

Record.	Goods.	Classification under Tariff, and Item No	Rate of Duty.	
			British Preferential Tariff.	General Tariff.
†12/5/46	Electrical machinery, &c.— <i>continued</i> . Surgery, electrical appliances peculiar to, viz.,— X-Ray outfits, portable, including attache cases specially fitted to hold the several parts thereof when imported therewith, also rotary converters and auto-transformers specially suited for use therewith (NOTE.—Revises decision in M.O. 8.)	As electrical appliances peculiar to surgery (338 (4))	Free ..	Free.*
3/28/31	Wireless apparatus, viz.,— Marconi auto alarm receivers in cabinets ..	As electrical appliances peculiar to telephony (338 (4))	Free ..	20 per cent.
13/58	Fancy goods and toys, viz. :— Cardboard boxes, jewellers', when containing a pad or tray of textile, velvet, or similar material	As fancy goods and toys (239)	20 per cent.	40 per cent.
†3/390/3	Fire engines, &c., viz. :— Sprinklers, alarm valves, clocks, alarm cisterns and floats, and alarm motors and gongs, peculiarly suited for the "Grinnell," "Central," "Hoffman," "Chisholm," and similar automatic sprinkler and fire-alarm systems (NOTE.—Pipes, pipe fittings, and valves (other than alarm valves) being parts of the above systems, are to be separately classified under their appropriate Tariff items.) (NOTE.—Revises decision in M.O. 10.)	As articles peculiar to use in fire extinguishing (325)	Free ..	20 per cent.
9/15/9	Leather, furniture and upholstery, viz. :— Leather, suited for furniture and upholstery making, if imported in the form of complete hides or skins, and whether lacquered or not, on declaration by an importer— (a) That it will be used by him only for furniture or upholstery work (or, alternatively) (b) That it will be sold by him only to furniture makers or upholsterers, and (c) That (in cases where the importer is not a furniture-maker or upholsterer) a return will be forwarded by him at intervals not exceeding three months to the Collector at the port of importation showing how each shipment of leather has been disposed of and the names and addresses of the purchasers.	As leather specially suited for furniture and upholstery work (200 (6))	Free ..	Free.
2/484	Machinery, &c., and appliances :— Agricultural, viz.,— Header harvester, the Sunshine, engine functioned, horse drawn, a machine for cutting, threshing, and bagging grain (NOTE.—Morris tractor engine for driving the threshing mechanism, when imported therewith, should be separately classified under Tariff item 352.)	As agricultural implements and machinery n.e.i. (333 (2))	Free ..	Free.
3/729	Mechanical scarecrow (not including clothing therefor)			
2/335/2	Grinding mills, &c., viz.,— Coal pulverizers, for pulverizing, drying, and blowing coal into furnaces (NOTE.—Blast fans, pipes and pipe fittings, and valves therefor should be separately classified under their appropriate Tariff items.)	As grinding mills (351 (8)) ..	Free ..	20 per cent.
2/29/7	Manufacturing, &c., viz.,— Air compressing appliances, viz.— Air pressure unloaders for use on air compressors	As machinery, &c., peculiar to use in manufacturing, industrial, and similar purposes (352)	Free ..	20 per cent.
†2/112/49	Bakers', viz.— Wafer and ice cream cone making and cooking machines, including "pump" (so called) for use therewith (NOTE.—Revises decision on page 373 of Tariff-book.)			

* Under section 11 of the Customs Amendment Act, 1927.