

## Minister's Decisions under Customs Acts.

Customs Department, Wellington, 3rd March, 1930.

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.
	A. and m.s., viz. :— Boots, shoes, &c., articles and materials for manufacture or repair of, viz.,— Textiles, viz.— "Titan" shoe cloth (a canvas-like textile cemented to a backing of cotton cloth) on declaration by a boot-manufacturer that it will be used by him solely in the manufacture of shoes	As a. and m.s. (448) ..	Free ..	Free.
8/36/8				
	Chemicals, &c., used in manufactures, &c., viz.,— Celluloid solvents, viz.,— Eastman Kodascope film cement ..	As a. and m.s. (448) ..	Free ..	10 per cent.
20/200/2				
	Fasteners for boxes, viz.,— Clamp nails, H-shaped extruded metal sections cut in ordinary nail lengths, for joining boards and fastening corners of wooden boxes	As a. and m.s. (448) ..	Free ..	Free.
3/118/4				
	Glass substitutes, viz.,— Glass cloth, a woven fabric so treated with wax or similar preparation as to render it suited for use as a substitute for glass	As a. and m.s. (448) ..	Free ..	10 per cent.
20/140/3				
	Tobacco-pouch linings, single flap, of patterns approved by the Minister	As a. and m.s. (448) ..	Free ..	20 per cent.
18/20				
	Uniforms and regalia, trimmings, &c., for, viz.,— Epaulettes, metal, for uniforms ..	As a. and m.s. (448) ..	Free ..	Free.
†13/145				
	(NOTE.—Revises decision on page 109 of Tariff book.) Rank badges, gilt and enamel, for officers' uniforms	As a. and m.s. (448) ..	Free ..	Free.
13/145				
	Dentists' materials, viz. :— Separating fluids used in the making of plaster casts	As dentists' materials (134 (3))	Free ..	10 per cent.
12/25/21				
	Educational apparatus, appliances, articles, and materials, viz. :— Knapp electric questioner, an electric appliance for supplying the answers to certain set questions	As educational apparatus (416)	Free ..	20 per cent.
20/47/94				
	The following are admitted as educational apparatus, &c., on declaration that they have been specially imported and will be used solely for educational purposes in a school, college, or university, and that they will not be removed therefrom without payment of the duty— Pilot-balloons specially suited for the observation of air currents	As educational apparatus (416)	Free ..	20 per cent.
20/47/95				
	Electrical machinery, &c., viz. :— Cooking and heating appliances, viz.,— "Globars," composition rods of carborundum or similar material with a binding medium, used in the manufacture of heating elements (NOTE.—Revises decision on page 101 of Tariff-book.)	As resistances n.e.i. (338 (2) )	Free ..	Free.*
†3/189/7				
	Machinery, &c., and appliances :— Agricultural n.e.i., viz., Shears specially suited for the treatment of foot rot in sheep	As agricultural implements and machinery n.e.i. (333 (2) )	Free ..	Free.
3/330/4				
	Skin baling or dumping presses .. ..			
2/100/2				
	Manufacturing, &c., viz.,— Filling, packing, and wrapping, viz.,— Cask-filling machines, including valves and tubing therefor when imported therewith	As machinery, &c., peculiar to use in manufacturing, industrial, and similar processes (352)	Free ..	20 per cent.
2/49/33				
	Syruping machine for filling tins with syrup in fruit preserving			
2/285/32				
	Lubricating appliances, viz.,— Tub axle-lubricators, automatic, for installing on railway tracks in coal-mines, &c. (NOTE.—Incorporates decision on Brett's tub axle-lubricators in M.O. 9.)			
†3/654/11				

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