

## Minister's Decisions under Customs Acts.

Customs Department, Wellington, 31st 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.
18/47/4	A. and m.s., viz. :— Boots, shoes, &c., articles and materials for the manufacture or repair of, viz.,— Rubber in sheets, ribbed, grooved, or similarly surfaced, not exceeding 390 square inches in area, on declaration that it will be sold only to boot manufacturers or repairers for use as soles	As a. and m.s. (448) ..	Free ..	20 per cent.
5/132	Tape, adhesive textile, on declaration that it will be used solely in the manufacture of boots and shoes	As a. and m.s. (448) ..	Free ..	Free.
4/354/2	Chemicals, &c., used in manufactures, viz.,— Konzentrierte Reinhartin, a solution used in the preparation of freezing brines	As a. and m.s. (448) ..	Free ..	Free.
5/19/3	Hats and caps, articles and materials used in the manufacture of, viz.,— Shape retainers for hats and caps, when declared by a hat or cap manufacturer for use only in making hats or caps, viz.— Hat shape retainer and lining, the "De Leon Airkushun" for placing inside soft felt hats	As a. and m.s. (448) ..	Free ..	Free.
4/355	Chemicals, drugs, druggists' sundries, &c., n.e.i., viz. :— Papain .. .. .	As drugs, n.e.i. (121) ..	20 per cent.	40 per cent.
20/47/97	Educational apparatus, appliances, articles, and materials, viz. :— 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,— Wireless apparatus, viz.— Detecting, tuning, and amplifying apparatus, loud speakers, and valves, whether for radio receiving sets or for combined gramophones and radio receiving sets, provided that they are imported not mounted in cabinets	As educational apparatus (416)	Free ..	20 per cent.
2/12/31	Electrical machinery, &c., viz. :— Automatic control outfit for refrigerating machinery, the "Ahlborn" (NOTE.—The electro magnetic valve therefor is to be separately classified under Tariff item 352.)	As circuit maker and breaker (338 (2))	Free ..	20 per cent.
2/127/14	Gears, helical reduction, being standard equipment for electric motors with which they are imported	As parts of electric motors (338 (1))	Free ..	20 per cent.
3/642	Tank, Canning's chromium plating .. .. . (NOTE.—The fan and piping therefor are to be separately classified under their appropriate Tariff items.)	As electrical appliances peculiar to electrometallurgy (338 (4))	Free ..	20 per cent.
11/41/8	Engines, gas and oil, for motor-vehicles, viz. :— Inlet and outlet water connections for motor-vehicle engines	As parts of oil engines suited for use on motor vehicles, &c. (on declaration) (335)	10 per cent.	35 per cent.
†4/239/2	Ink, printing, n.e.i., viz. :— Lakatine .. .. . (NOTE.—Revises decision on page 563 of Tariff-book.)	As ink, printing, n.e.i. ..	15 per cent.	35 per cent.
2/9	Machinery, &c., and appliances :— Agricultural, n.e.i., viz.,— Weed-cutting launch .. .. . (NOTE.—The hull, engine, shafting, and propelling device are to be separately classified under their appropriate Tariff items.)	As agricultural implements, &c., n.e.i. (333 (2))	Free ..	Free.