

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

Record.	Goods.	Classification under Tariff, and Item No	Rate of Duty.	
			British Preferential Tariff.	General Tariff.
	Oils, viz.: Crude petroleum, &c.— <i>continued.</i> 3rd group (applicable to crude residual oil)— <i>continued.</i> (c) When a portion of the oil, diluted in accordance with the preceding paragraph, is further diluted with twice its own volume of the kerosene, the solution so obtained shall be darker than standard Bismark brown (0.1 gm. in 1,000 cc. of water). (d) When distilled at a sufficiently high temperature to drive off all oils, the residue shall be more than 6 per cent. by weight of the oil taken.			
4/341	Paints, colours, varnishes, and similar materials, viz.:— "Gomme Reslaw," a hat-stiffener .. ..	As lacquers (397 (3)) ..	20 per cent.	30 per cent.
†6/5/3	Paper n.e.i., viz.:— Cheque-paper, "Safety Check" or "Safety Cheque," having an all-over or other design produced during the course of manufacture of the paper, or having an all-over printed or lithographed design having no New Zealand significance, but not otherwise printed (NOTE.—Revises decision on page 535 of Tariff-book.)	As paper n.e.i. (300 (2)), according to size.		
16/84/2	Scientific and philosophical instruments and apparatus, viz.:— Glass funnels, conical, having an extreme diameter of 1½ in. or less	As scientific apparatus (135)..	Free ..	20 per cent.
3/739	Tinware and tin manufactures n.e.i., viz.:— Air-pumps, hand or foot power, including inflators suited for use with motor-vehicles, cycles, and motor-cycles, when composed wholly or principally of tin	As tinware n.e.i. (373) ..	25 per cent.	45 per cent.
†2/19/7	Traction-engines and tractors, viz.:— Garden-tractors having various cultivating attachments (NOTE.—The attachments are to be classed under their appropriate Tariff items, e.g., harrows, hoes, hillers, cultivators, seed-sowers, "astride the row" attachments, Tariff item 333 (1); ploughs or furrowers, being single-furrow mould-board ploughs under 266 lb. net weight, agricultural mowers, Tariff item 333 (2); lawn-movers, Tariff item 356.) (NOTE.—Revises decision in M.O. 14.)	As traction-engines (348) ..	Free ..	10 per cent.
†11/32/4	Vehicles and fittings, materials and parts for, viz.:— Motor vehicles, cycles, and motor-cycles, accessories for— The following articles will be classed as parts of motor-vehicles, &c., even when imported separately, viz.: bells for cycles or motor-cycles, dress-guards and gear-cases, lamp-brackets, luggage-grids for motor-cars, parcel-carriers suitable only for cycles or motor-cycles, pump-clips, saddles, and saddle-pads or covers for cycles or motor-cycles, sirens and horns and bulbs for same, toe-clips for cycles, watch-holders. The following articles will, when accompany the motor-vehicle, &c., to which they belong, be classed as parts of same (when imported separately they will be classed under their appropriate Tariff items), viz.: cigar-cutters, cyclometers, speedometers, recorders and taximeters, electric lighting and starting outfits and switchboards, flower-vases, funnels for motor-cars and motor-cycles, handle-bar baskets for cycles, inflators (hand or foot) and connections for same, lamps and lamp-covers and gas-generators, lubricators, mascots, mirrors, reflectors, toilet requisites when fitted into the upholstery of the car-body, tools, tool-sets, watches, and clocks. (NOTE.—Revises decision on page 685 of Tariff-book.)			

NOTE.—The following decisions are cancelled: "Dusters for blackboards" (page 641 of the Tariff-book); "Cone rock-crushers specially suited for crushing phosphate rock." (M.O. 9.)

Minister's Order No. 15.

GEO. CRAIG, Comptroller of Customs.