

Minister's Decisions under Customs Acts.

Customs Department, Wellington, 2nd May, 1931.

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. |
| 3/98/2 | A. and m.s., viz.:— Bags, trunks, &c., articles and materials for the manufacture of, viz.,— Hampers, fittings for the manufacture of, viz.— Metal fasteners and split nails for the manufacture or repair of hampers | As a. and m.s. (448) | Free . . | 10 per cent. |
| 9/50/2 | Upholsterers' materials, viz.,— Leather binding or piping, consisting of enamelled leather with a cord or similar core, for upholstering carriage seats | As a. and m.s. (448) | Free . . | Free. |
| 20/47/106 | Educational apparatus, appliances, articles, and materials, viz.:— "Fiddle-ettes," violins without "bodies," for use in practising "bowing" and "fingering" (NOTE.—Bows, if imported, are to be classed under Tariff item 247 (5).) | As educational apparatus (416) | Free . . | 25 per cent. |
| 20/101/17 | Rubber stamps of animals, flowers, fruit, and vegetables 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:— | As educational apparatus (416) | Free . . | 25 per cent. |
| 20/101/10 | Montessori materials, viz.:— Music apparatus, consisting of sets of bells, and tone bars Satchels, for teaching division and multiplication | As educational apparatus (416) | Free . . | 25 per cent. |
| 12/5/48 | Electrical machinery, &c., viz.:— Surgery, electrical appliances peculiar to, viz.,— X-ray dental outfit, "Philips Metalix" | As electrical appliances peculiar to surgery (338 (4)) | Free . . | Free.* |
| †12/5/52 | X-ray outfits, surgical, except those classed free of duty from all countries under section 11 of the Customs Amendment Act, 1927:— The component parts are to be classed as under:— Transformers, electrical wiring, high-tension masts and other insulators, tube stand and carrier (including the stand on which it runs) X-ray tables (not including insulators, electrical wiring, or the tube stand and carrier), "Potter Bucky" diaphragms, fluorescent screens, and cassette changers (NOTE.—Revises decision on X-ray apparatus of other types in M.O. 8) | As electrical appliances peculiar to surgery (338 (4)) As surgical appliances (134 (2)) | Free . . Free . . | 25 per cent. 20 per cent. |
| 4/381 | Insecticides, &c., for agricultural uses, viz.:— Nicotine sulphate | As insecticides, &c., for agricultural uses (119) | Free . . | Free. |
| 2/394/6 | Machinery, &c., and appliances:— Agricultural n.e.i., viz.,— Bean pickers for grading beans, including inspection conveyors for use therewith | As agricultural implements and machinery n.e.i. (333 (2)) | Free . . | Free. |
| 2/394/5 | Bean-polishing machine for preparing seed-beans for sale | | | |
| 3/11/27 | Distributor, automatic, for spraying liquid manure (NOTE.—Spare or replacement sprinklers are to be classed under Tariff item 356.) | | | |
| †3/684/3 | Egg-grading machine, the "Benhil" (including the candling and stamping appliances forming part thereof) for grading eggs according to weight (NOTE.—Revises decision in M.O. 24.) | | | |

* Under section 11, Customs Amendment Act, 1927.