## Minister's Decisions under Customs Acre.

Customs Department, Wellington, 3rd November, 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.l.; "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 astrick. (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.
8/36/12	A. and m.s., viz.:  Boots, shoes, &c., articles and materials for the manufacture or repair of, viz.,—  Leather or imitation leather fabric woven from narrow strips and cemented to a backing of textile, on declaration by a shoe-manufacturer that it will be used by him solely in the	As a. and m.s. (448)	Free	Free.
8/36/8	manufacture of shoes Textiles, viz.,— "Shoe matting" a canvas like textile material (whether or not having a back- ing of textile cemented thereto) on de- claration by a shoe-manufacturer that it will be used by him solely in the manu- facture of shoes	As a. and m.s. (448)	Free	Free.
20/129/18	Cordage and twine, viz.,— Twine, of qualities approved by the Minister, on declaration that it will be used only in the manufacture of "neck strings" for use in freezing-works	As a. and m.s. (448)	Free	20 per cent.
†8/18	Textile piece-goods, viz.:— Satins, cotton backed, on declaration by a quilt- manufacturer that they will be used by him only in the manufacture of down quilts (NOTE.—Revises decision on page 641 of	As a. and m.s. (448)	Free	Free.
30/122/10	the Tariff-book.) Union textiles, in the piece, tubular woven, the the equivalent of 1s. 3d. per sq. yd. of the invoice price of which does not exceed material if opened out, when cut up and made into underclothing in accordance with conditions applicable to union textiles under Tariff item 187	As a. and m.s. (448)	Free	10 per cent.
4/44/37	Bacteriological products, sera, and vaccines, viz.:— "Globenil," a serum for the treatment of cancer	As bacteriological products, &c.	Free	Free.
†10/6/5	Infants' and invalids' foods, viz.:—  "Energen" digestive biscuits "Energen" endobran biscuits  (Note.—Revises decisions on "Three Energen" biscuits and "Four Energen" endobran biscuits in M.O. 23)	(97) As infants' and invalids' foods (43)	Free	10 per cent.
	Machinery, &c., and appliances, viz.:— Dairying, viz.,— Butter packers, butter pounders, and butter			
2/26/2	workers, viz.,—  "Kustner" butter moulding and packing machine for moulding and cutting butter into \(\frac{1}{2}\) lb. and 1 lb. pats  Manufacturing, &c., viz.:—	As butter packers (334 (1))	Free	Free.*
2/34/61	Bootmaking and leather-working, viz.:— Sole-levelling machine, the Goodyear automatic, Model D	As machinery, &c., peculiar to use in manufacturing, in- dustrial, and similar pro- cesses (352)	Free	Free.*
2/34/64	Stiffener damping machine for damping leather boot-stiffeners during the manufacture thereof Filters, viz.:—	As machinery, &c., peculiar to use in manufacturing, industrial, and similar pro-	Free	25 per cent.
2/342/11	Sterilizing filter, the "Seitz E.K." for filtering sera	cesses (352)	* * * * * *	

<sup>\*</sup> Under Section 11, Customs Amendment Act, 1927.