## Minister's Decisions under Customs Act.

Customs Department, Wellington, 18th December, 1930.

T 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 had 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.	Gene <b>ral</b> Tariff.
	A. and m.s., viz:—  Chemicals, &c., used in manufacture, viz.,—  Challid a learnty right			
20/152/2	Celluloid solvents, viz.— Patching wood solvent, Sheffield Bronze	As a. and m.s. (448)	Free	10 per cent.
3/488/2	Powder and Steneil Co.'s  Pipes made of "Staybrite" stainless steel (steel containing over 14 per cent. of chromium)	As a. and m.s. (448)	Free	20 per cent.
†8/8/9	Textile piece-goods, viz.—  Biege cloth of wool and cotton, the invoice price of which does not exceed ls. 8d. per square yard, on declaration by a manufacturer that it will be used solely by him as linings in the manufacture of underwear in New Zealand.  (Note.—Revises decision in M.O. 23).	As a. and m.s. (448)	Free	10 per cent.
15/28	Timber, viz.,—  Aspen skillets, being veneers marked or "scored" for folding into match boxes  Thoughthe' matching minds and match boxes	As a. and m.s. (448)	Free	Free.
13/4/12	Tinsmiths' materials, viz.,— Labels, stamped sheet brass, for attaching to hollow-ware made in New Zealand	As a. and m.s. (448)	Free	Free.
15/16/3	Bags, leather or leather cloth, &c., viz.:— Handles, wooden, shaped and coloured in imitation of leather for suit cases	As parts of leather bags (204)	25 per cent.	50 per cent.
4/294	Chemicals, drugs, druggists' sundries, &c., n.e.i., viz.:— Acriflavine and acriflavine neutral (euflavine) in tablet form	As drugs, n.e.i. (121)	20 per cent.	45 per cent.
†12/5/46	Electrical machinery, &c., viz.:— Surgery, electrical appliances peculiar to, viz.,— X-ray outfits, "Philips metalix" portable, including attache cases specially fitted to hold the various parts thereof, when imported therewith, also rotary converters and autotransformers therefor when imported there-	As electrical appliances peculiar to surgery (338 (4))	Free	Free.*
12/5/46	with  (Note.—Revises decision in M.O. 20.)  X-ray outfits, "Victor" portable, including attache cases specially fitted to hold the various parts thereof when imported therewith	As electrical appliances peculiar to surgery (338 (4))	Free	25 per cent.
15/5/14	Handles, wooden, for tools, n.e.i., viz.:— Dustpan handles of wood	As handles, wooden, for tools, n.e.i. (409)	Free	Free.
3/476/15	Machinery, &c., and appliances, viz.:— Agricultural, viz.,— Harrows, viz.— Harrow cart, a riding attachment consisting of two wheels, tow bar, and driver's seat, specially designed for use with drag harrows	As parts of harrows (333 (1))	10 per cent.	35 per cent.
$\frac{2/90}{3/115/6}$	N.e.i., viz.,—  Hay-grabs for use with haystacking outfit Orange clippers, having small specially shaped blades for clipping citrus fruits from trees	As agricultural implements, n.e.i. (333 (2))	Free	Free.
2/26/2	Dairying, viz.,— Butter packers, butter pounders, and butter workers, viz.— "Unique" cutting off and automatic stopping device for attachment to the "Benhil" automatic moulding and wrapping machine	As parts of butter pounders (334 (1))	Free	Free.*

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