

## Minister's Decisions under Customs Acts.

Customs Department, Wellington, 29th February, 1932.

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. (e) Surtax as provided for in section 5 of the Customs Acts Amendment Act, 1930, or primage duty as provided for in section 4 of the Customs Acts Amendment Act, 1931, as the case may be, is payable in addition to the duties set out hereunder.

Record.	Goods.	Classification under Tariff, and Item No	Rate of Duty.	
			British Preferential Tariff.	General Tariff.
	A. and m.s., viz. :— Chemicals, &c., used in manufactures, viz.,— Lacquers, cellulose, and pyroxylin, chemicals for making, viz.—			
4/293	Butyl carbitol .. .. .	As a. and m.s. (448)	Free	Free.
	Dichlorethyl ether .. .. .			
	Diethylene glycol .. .. .			
	Ethylene glycol .. .. .			
	Methyl cellosolve .. .. .			
7/47/31	Methylene chloride .. .. .	As a. and m.s. (448)	Free	Free.
4/293/6	Lacquer thinner, manufactured by the Sterling Varnish Co., Sydney	As a and m.s. (448)	Free	Free.
	Weaving, dyeing, &c., of textiles, materials used in, viz.—			
4/389/2	"Dow" fumigating mixture, a solvent for grease, &c.	As a. and m.s. (448)	Free	Free.
7/50/25	Igepon A.P., Igepon A.P. extra, and Igepon T., preparations used by dyers	As a. and m.s. (448)	Free	Free.
4/49/16	Tetrachlorethylene (perchlorethylene, ethylene-tetrachloride) a solvent for grease, &c.	As a. and m.s. (448)	Free	Free.
4/38/34	Thiotan R.S., a powder used in dyeing ..	As a. and m.s. (448)	Free	Free.
	Machinery, &c., and appliances, viz. :— Agricultural n.e.i., viz.,—			
4/34/9	Sheep drenching outfits, portable, consisting of iron container with leather shoulder straps, rubber tubing, and syringe of metal and glass (NOTE.—The component parts if imported as spares or separately are to be classed under their appropriate Tariff items.)	As agricultural appliances n.e.i. (353 (2))	Free	Free.
	Manufacturing, &c., viz.,—			
2/49/7	Aerating machines, viz.— Chilling and carbonating cylinders, including agitators, coil pipes, and carbonating attachments imported therewith	As machinery, &c., peculiar to use in manufacturing, industrial and similar processes (352)	Free	25 per cent.
2/34/65	Bootmaking and leather working, viz.— Taping machine for affixing "selvedge" tape to the uppers of shoes			
3/197/22	Furnaces, viz.— Wagner patent stationary soda and sulphate furnace for the production of caustic soda and chlorine (NOTE.—The refractory lining material is to be separately classified under Tariff item 211 (1) or Tariff item 211 (3) according to kind.)			
2/183/3	Meat works appliances, viz.— Lard refining plant consisting of earthing tank including steam-heated coil, agitating gear, inlet valve, steam trap, and jockey pulleys; filter press; chilling drum; conveyor trough including beaters therein; strainer and lard working machine; and driving arrangements, viz.: counter shafts and sprocket wheels (NOTE.—The following portions of the plant are to be separately classified as follows: The pre-cooler and the filling cocks with by pass valve and return are to be classed under Tariff item 356; pump for delivering hot lard to the earthing tank, pump for delivering filtered lard to the feed tank, horizontal steam pump, and Douglas pump for lard, under Tariff item 346; and pipes and pipe fittings under Tariff item 362.)			
2/318/2	Photographers' and similar, viz.— Printing frame consisting of a curved glass in a wooden frame with canvas back and tightening device, specially designed for printing blue prints			