

## Minister's Decisions under Customs Acts.

Customs Department, Wellington, 29th May, 1933.

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.
4/303	A. and m.s., viz. :— Chemicals, &c., used in manufactures, viz.,— Ferri et ammoni Cit B.P. (iron and ammonium citrate), on declaration by a manufacturer that it will be used by him solely in the manufacture of "Glaxo"	As a. and m.s. (448) ..	Free ..	Free.
7/146/8	Lacquers, cellulose or pyroxylin, chemicals for making, viz.— Barkite .. .. . } Cyclohexanol oxalate } Sextate .. .. . } Howards and Sons, Ltd., Ilford, manufacturers	As a. and m.s. (448) ..	Free ..	10 per cent.
†4/390	Triethanolamine, for use in such manufacturing processes as may be approved by the Minister (NOTE.—Revises decision in M.O. 39.)	As a. and m.s. (448) ..	Free ..	Free.
7/146/8	Weaving, dyeing, &c., of textiles, materials used in, viz.— Cyclohexanol .. .. } Cyclohexane .. .. } Sextol .. .. . } Sextone and Sextone B } Howards and Sons, Ltd., Ilford, manufacturers	As a. and m.s. (448) ..	Free ..	Free.
6/8/15	Paper, viz.,— Japanese copying-paper in sheets not less than 20 in. by 15 in. or the equivalent, if declared for use in the manufacture of copying-letter books	As a. and m.s. (448) ..	Free ..	Free.
†6/41	Educational apparatus, appliances, articles and materials, viz. :— 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,— School chalks .. .. . (NOTE.—Modifies decision on page 197 of the Tariff-book.)	As educational apparatus (416)	Free ..	25 per cent.
2/514	Machinery, &c., and appliances :— Manufacturing, &c., viz.,— Cloth working machines, viz.— Sanitary pad making machine .. .. . (NOTE.—Belting for use therewith is to be separately classified under its appropriate Tariff item.)	As machinery, &c., peculiar to use in manufacturing, industrial, and similar processes (352)	Free ..	25 per cent.
†2/309	Coffee roasting and cooling cabinets, the "Uno," having a capacity of 3 lb. and upwards (NOTE.—Cooling-fans therefor are to be separately classified under Tariff item 351 (4).) (NOTE.—Revises decision in M.O. 7.)			
3/197/23	Metal-working, wood-working, &c., viz.,— Furnace, rotary carburizing, gas or oil fired (NOTE.—Refractory linings therefor unless actually imported in position are to be separately classified under Tariff item 211 (1) or Tariff item 211 (4).)	As machinery, &c., peculiar to metal-working, wood-working, &c. (351 (11))	Free ..	25 per cent.
3/592	Saw mandrels .. .. .			
2/528	N.e.i., other kinds, viz.,— Transmission gear, viz.— Bearings for shafting, including plummer blocks (other than ball or roller bearing plummer blocks) Couplings and collars for shafting .. .. . Hangers, other than pressed steel, for supporting shafting, including wall brackets and hanger brackets Keys for preventing pulleys from revolving on shafts	As machinery, &c., n.e.i., other kinds (353 (5))	20 per cent.	45 per cent.