

Minister's Decisions under Customs Acts.

Customs Department, Wellington, 12th September, 1935.

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) The rates of duty payable on goods set out hereunder have not been shown except in the case of goods classed under Tariff items 416, 448, and 449, and of goods admitted (under the provisions of section 11 of the Customs Amendment Act, 1927) at a rate of duty lower than that provided for in the First Schedule to the Customs Acts Amendment Act, 1934. Where goods are admitted under the provisions of section 11 aforesaid, 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.	Classed under Tariff Item No.	Rate of Duty.	
			British Preferential Tariff.	General Tariff.
†2/27/8	Machinery, &c., and appliances, viz. :— Dairying, viz.,— Coolers, viz.,— Frigidaire "Flowing Cold" milk cooler. The component parts are to be classed as under:— Insulated tank, including refrigerating coils (header type) and circulating pumps Electric motors Balance of plant (NOTE.—This decision takes effect on and from 1st January, 1936.)	334 (2) 338 (1) (a) 353 (6)	.. .. ..	.. .. ..
†2/12/11	Manufacturing, &c., viz.,— Ice-cream, viz.,— Ice-cream-making and storage plant consisting of an ice-cream freezer (a metal container with agitator) operated by a refrigerating unit having a heat-removing capacity not less than 6,000 B.T.U. per hour determined with an evaporator coil temperature of 3° F. and a cooling-water temperature of 70° F., brine tank, storage tank, ice-cream or confectionery moulds, and ice-cream storage cans. The component parts are to be classed as follows:— Refrigerating portion including compressor, condenser and expansion coil Ice-cream freezer Brine tank, storage tank, and storage cans Ice-cream or confectionery moulds (NOTE.—This decision takes effect on and from 1st January, 1936.)	352 334 (2) 327, 356 (1), or 373 352	........	........
†2/12/14	Refrigerating, viz.,— Compressors, gas, including ammonia compressors, designed for a capacity of not less than $\frac{1}{2}$ ton of refrigeration per 24 hours (NOTE.—A capacity of $\frac{1}{2}$ ton of refrigeration per 24 hours is taken to be equivalent to a heat-removing capacity of 6,000 B.T.U. per hour under the usual operating conditions for a commercial plant.) (NOTE.—Revises decision on page 288 of Tariff-book respecting "Ammonia compressors having a heat-removing capacity exceeding 20 tons of refrigeration per 24 hours under ordinary working conditions.")	352	..	..
†3/366/7	Condensing units, air-cooled or water-cooled, comprising compressor, condenser, liquified-gas receiver, expansion valve, and power unit, mounted on one bed-plate, and having a heat-removing capacity of not less than 6,000 B.T.U. per hour determined with an evaporator coil temperature of 3° F. and, in the case of air-cooled units, with a cooling-air temperature of 90° F., or, in the case of water-cooled units, with cooling-water at 70° F. (NOTE.—Cabinets therefor are to be separately classified under Tariff item 327 or 407 (1), evaporator (or refrigerating) coils for use therewith under item 353 (6), and oil-engines, steam-engines, electric motors and controllers therefor, or other power units under their appropriate Tariff items.) (NOTE.—This decision takes effect on and from 1st January, 1936.)	352	..	..
†2/12/14	N.e.i., other kinds, viz.,— Refrigerating, viz.,— Compressors, gas, other than ammonia compressors, designed for a capacity of less than $\frac{1}{2}$ ton of refrigeration per 24 hours (NOTE.—A capacity of $\frac{1}{2}$ ton of refrigeration per 24 hours is taken to be equivalent to a heat-removing capacity of 6,000 B.T.U. per hour under the usual operating conditions for a commercial plant.)	353 (6)	..	..
†3/366/7	Condenser coils and liquified-gas receivers, imported separately from condensing units (NOTE.—This decision takes effect on and from 1st January, 1936.)	353 (6)	..	..