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## Minister's Decisions under Customs Acts.

Customs Department, Wellington, 25th February, 1936.

To 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.	Classified under Tariff Item No.	Rate of Duty.	
			British Preferential Tariff.	General Tariff.
	A. and m.s., viz.:—			
	Chemicals, &c., used in manufactures, viz.,—	i .	11.00	
11-9/19/50	Tanners', curriers', and fellmongers' materials, viz.— "Eukanol Top"	448	Free	Free.
†11-5/103	Cordage and twine, viz.,— Cords, of patterns approved by the Minister, on declaration by a	448	Free	Free.
122, 0/ 200	manufacturer that they will be used by him solely in the		1100	1100.
*	manufacture of braces or of leg-loops for mechanics' aprons (Note.—Revises decision on page 32 of Tariff-book			
	respecting "Cords, of patterns approved by the Minister, in lengths suitable for the manufacture of braces, &c.")			
	Hats and caps, articles and materials used in the manufacture of,			
	viz.,— Fabrics peculiar to hatmaking, viz.—		11 C	
11-5/37/47	Tubular woven fabrics of cotton and wool, as may be approved	448	Free	Free.
	by the Minister, on declaration by a manufacturer that they will be used by him solely for building up the bodies and			
	brims of hats Paper, viz.,—			
11-6/247	Gummed paper in sheets of size $20\frac{7}{8}$ in. by $11\frac{1}{2}$ in., on declaration	448	Free	20 per cent.
	by the importer that it will be used only in the manufacture of postage stamps			
11-20/177/8	Reinforced kraft paper consisting of two thicknesses of kraft	448	Free	25 per cent.
·	paper cemented together by means of bitumen or similar substance and reinforced with string, on declaration by a	•	N 11	
	manufacturer that it will be used by him only for the manu-			
	facture of lathing for building construction purposes and that the wire mesh for such lathing will be manufactured in New	* *		
	$\mathbf{Zealand}_{-}$		estr:	1
	Articles n.e.i., viz.:—	. "		
11-4/142/29	Radiator compounds, viz.,— "Edde" radiator compound or solder	449	Free	20 per cent.
†11-5/140	Sanitary pads (sometimes known as "towels"), composed of cellulose pulp or similar absorbent material in combination with	449	Free	10 per cent.
	textile, whether or not sewn or looped			
	(Note.—Revises decision respecting "Sanitary pads" on page 55 of Tariff-book.)			
	Electrical machinery, appliances, and materials, viz. :— Surgery, electrical appliances peculiar to, viz.,—	*	* 1. 15 1/4	
11-12/5/46	X-ray apparatus, viz.— "Watson S.F1" Shockfree Portable X-ray apparatus	338 (4)		
11 12/0/10	including carrying cases therefor when imported therewith	000 (1)	v 10.5 (1.7)	
	(NOTE.—The undermentioned decisions on page 156 of the Tariff-book are cancelled:—			11.1
	"Portable outfits, Philips Metalix, &c." "Portable X-ray unit, 'Victor' model F shock-		Orthonia to the	
	proof, &c."	٠,	,	
*	"Amplifiers for 'Philips Metalix' portable X-ray outfits"	,		
	"Cables, flexible, high voltage, specially designed			
	for use with 'Philips Metalix' portable X-ray outfits.")			
	Iron, angle, bar, channel, rod, &c., viz.:—			
11-3/340/5	"Colmonoy Rod No. 1" used in depositing very hard surfaces on	357 (4)	in eligib	
	other metals by means of the electric arc			
	Machinery, &c., and appliances, viz.:—			
	Manufacturing, industrial, &c., viz.,— Engines, oil, viz.—		1 32 15 4	Patrick March
11-2/232/87	Engine-starter, the "Whipple," consisting of a portable petrol engine suited for starting heavy engines	352		kan in the
	Filters, viz.—		Jan Agenty	to the second
11-3/307/17	Oil-refiner, the "Little Wonder" automatic  Flour and grain milling machinery, viz.—	352	••	1
11-2/111/18	"Forster" Bran Finisher (Henry Simon (Australia), Ltd.)	352		1