

Minister's Decisions under Customs Acts.

Customs Department, Wellington, 5th April, 1938.

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.	Classified under Tariff Item No.	Rate of Duty.	
			British Preferential Tariff.	General Tariff.
35-4/294/14	Antiseptics, viz. :— "Proseptasin" tablets } (Pharmaceutical Specialities (May "Soluseptasin" ampoules } and Baker), Ltd., Eng.)	100	..	..
	A. and m.s., viz. :— Chemicals, &c., used in manufactures, viz.,— Salts and other chemicals specially prepared and declared for use in electro-plating, or immersion-plating with metals including tinning and galvanizing, or in enamelling, viz.—			
35-4/139/11	Potassium cyanide in tablet form	448	Free	Free.
35-20/253/7	Vulcanizing preparations, viz.— "Softener 77" (I. G. Farbenindustrie A.G.)	448	Free	Free.
35-4/38/41	Weaving, dyeing, and cleaning of textiles, materials used in connection with, viz.— "Redusol" No. 2, a stripping agent for removing colour from dyed goods prior to redyeing	448	Free	Free.
35-8/18/7	Textile piece-goods, viz.,— Quilted piece-goods, being backed and embroidered textiles, on declaration by a quilt-manufacturer that they will be used by him only in the manufacture of down quilts	448	Free	25 per cent.
†35-10/15/2	Beverages n.e.i., viz. :— "Instant Postum" (NOTE.—Cancels decision under T.I. 61 (2) in M.O. 24.)	12	..	..
35-9/1/21	Boots, shoes, and other footwear, viz. :— Boots and shoes n.e.i., composed of canvas with rubber soles solutioned to the uppers, including-goloshes and overshoes, viz.,— Footwear with uppers of canvas and with soles and heels of moulded rubber solutioned thereto (even though the heel may be moulded separately from the sole)	196 (1)	..	..
	Bathing "shoes" or "sandals" having canvas uppers with rubber soles solutioned thereto (NOTE.—For the purposes of Tariff item 196 fabrics made of cotton or linen, irrespective of the nature of the weave, are to be regarded as "canvas.")	196 (1)	..	..
	Bathing "shoes" of rubber with rubber soles solutioned thereto	196 (1)	..	..
35-9/1/12	Slippers n.e.i., viz.,— Footwear, including boots and shoes, with uppers composed wholly or principally of felt or of arctic cloth whatever the nature of the sole or heel, and whether having fastenings or not (NOTE.—It will be permissible for a felt slipper to have leather or imitation leather trimmings, including toe caps and wing vamps.)	196 (2)	..	..
	Footwear with soft leather soles, or with carpet, string, or felt soles, whatever the nature of the uppers or of the heels, and whether having fastenings or not	196 (2)	..	..
	Footwear with hard leather or rubber soles and having uppers made of material other than felt or arctic cloth, provided (i) that the article has no fastenings, and (ii) that the height of the heel is not greater than $\frac{1}{4}$ in. (NOTE.—The height of the heel shall be taken to be the vertical distance between a horizontal surface on which the heel is placed and the upper, measured at the point where the front of the heel touches the horizontal surface.)	196 (2)	..	..
35-9/1/21	Boots, shoes, clogs, pattens, shoettes, sandals, and other footwear, n.e.i., viz.,— Footwear having textile uppers with soles solutioned to the uppers where either the heel or the sole is composed of material other than rubber, or where the heel is attached to the upper by means other than solutioning	196 (3)	..	..
35-3/858	Electrical machinery, appliances, and materials, viz. :— Lightning arresters, "SAW" high tension, having rated capacities in excess of 110 kV. (A.E.G., Germany)	338 (2)	Free	Free.*
35-2/89/2	Locomotives, "G.E." electric, trolley-pole type, peculiar to use in main line haulage in mines (General Electric Co., U.S.A.)	338 (5)	Free	Free.*

* Under section 11, Customs Amendment Act, 1927.