

## Minister's Decisions under Customs Acts.

Customs Department, Wellington, 3rd May, 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.
36-4/287/16	Animal glands or tissues, preparations made from, viz. :— "Anahaemin B.D.H." (British Drug Houses, Ltd., London)	120 (1)	..	..
	A. and m.s., viz. :—			
†36-5/47	Apparel, articles and materials for the manufacture of, viz.,— Fasteners, "Zipp" and similar .. .. .	448	Free	25 per cent.
36-5/70	(NOTE.—Revises decision on page 22 of the Tariff-book.) Fittings of celluloid for use in the manufacture of suspenders..	448	Free	10 per cent.
36-5/112	Shoulder pads of textile, in the form of a "pocket" with interior pleating, for use by tailors in the manufacture of suits	448	Free	Free.
	Brushes, brooms, mops, and &c., articles and materials for the manufacture of, viz.,—			
36-20/78/3	"Lockweave Special" on declaration that it will be used solely in the manufacture of machine polishing mops for industrial purposes	448	Free	25 per cent.
	Chemicals, &c., used in manufactures, viz.,—			
36-7/30/10	"Alpaste" (aluminium paste). (Northern Aluminium Co., Ltd., England)	448	Free	10 per cent.
36-4/127/17	Ferro No. 3 Metal Cleaner, used for cleansing steel sheets prior to enamelling	448	Free	Free.
	Weaving, dyeing, and cleaning of textiles, materials used in connection with, viz.,—			
36-4/38/42	"Lyofix D.E.," a preparation to increase the fastness of dyes (Society of Chemical Industry, Basle)	448	Free	Free.
	Iron and steel, articles of, viz.,—			
36-3/861	Disks and rings of forged steel, in the rough, for the manufacture of dies and gears	448	Free	20 per cent.
36-2/38/19	Piston rings and scraper rings suited for use on flying-machine engines on declaration that they will be used only in the repair of flying-machine engines	448	Free	Free.
	Road-making machines, materials for, viz.,—			
36-3/727/2	Universal joints, on declaration by a manufacturer that they will be used by him only in the manufacture of road-graders	448	Free	20 per cent.
36-2/38/19	Sparking plugs suited for use on flying-machine engines on declaration that they will be used only in the repair of flying-machine engines	448	Free	Free.
	Stoves, ranges, &c., articles and materials used in the manufacture of, viz.,—			
36-3-189/30	Governors, gas pressure, on declaration by a manufacturer that they will be used by him solely in the manufacture (not including repair) of cookers or ranges made by him in New Zealand	448	Free	Free.
	Tinsmiths' materials, viz.,—			
36-3/4/9	Handles and clips of metal for cheese hoops .. .. .	448	Free	10 per cent.
	Bacteriological products, viz. :—			
36-4/287/82	"Atmos" (Sera Ltd., and Era Products, Sydney) .. .. .	97	..	..
	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 over shoes, viz.,—			
36-9/20	Gumboots composed wholly of rubber, textile lined, above child's size 9, but less than 9½ inches in height	196 (1)	..	..
36-9/20	Rubber boots, textile lined, above child's size 9, but less than 9½ inches in height, having an open front covered by a flap fastened with dome or other fasteners, and having rubber soles and heels solutioned to the rubber uppers	196 (1)	..	..
36-9/20	Rubber shoes lined with canvas or other cotton fabric and having rubber soles and heels solutioned to the rubber uppers	196 (1)	..	..
	Chemicals, drugs, druggists' sundries n.e.i., &c., viz. :—			
36-12/24/35	Inhalation apparatus, the "Duke-Fingard" electric .. .. . (NOTE.—The electric motor and the blower are to be separately classified under T.I. 338 (1) (a) and 351 (4) respectively.)	121 (1)	..	..