

New Zealand.



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1934, No. 14.

Title.

AN ACT to impose Duties of Customs and Excise, and to amend the Customs Acts. [4th October, 1934.

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

Short Title.

1. This Act may be cited as the Customs Acts Amendment Act, 1934.

PART I.

CUSTOMS DUTIES.

2. This Part of this Act shall be read together with and deemed part of the Customs Act, 1913 (hereinafter in this Part referred to as the principal Act).

3. (1) In the Customs Acts, unless the context otherwise requires,—

“British dominions” includes British protectorates and any territory for the time being subject to a mandate conferred on His Majesty by the League of Nations:

This Part to be read with Customs Act, 1913.

See Reprint of Statutes, Vol. VII, p. 97

Interpretation.

“British Preferential Tariff” means the rates of duties and the exemptions from duty set forth in the column numbered one in the First Schedule hereto, and includes any modification or amendment thereof that may hereafter be made:

“General Tariff” means the rates of duties and the exemptions from duty set forth in the column numbered two in the First Schedule hereto, and includes any modification or amendment thereof that may hereafter be made:

“Tariff items” means the Tariff items as appearing in the First Schedule to this Act, or in any modification or amendment thereof that may hereafter be made.

(2) Where in any Act in force on the commencement of this Act reference is made to any specified Tariff item such reference shall, unless the context otherwise requires, be deemed to be a reference to the corresponding Tariff item appearing in the First Schedule to this Act.

4. All duties of Customs and all exemptions from such duties imposed or allowed under the several enactments or other authorities enumerated in the Second Schedule hereto are hereby abolished.

Abolition of existing duties.

5. Upon the coming into operation of this Act and thereafter while this section remains in force, but subject to any special provisions of the Customs Acts,—

Application of British Preferential and General Tariffs.

(a) There shall be levied, collected, and paid on all goods being the produce or manufacture of some part of the British dominions and imported into New Zealand or entered therein for home consumption after the commencement of this Act the rates of Customs duties (if any) set forth in the British Preferential Tariff; and

(b) There shall be levied, collected, and paid on all goods being the produce or manufacture of a country not being part of the British dominions and imported into New Zealand or entered therein for home consumption after the commencement of this Act the rates of Customs duties (if any) set forth in the General Tariff.

Saving of
existing trade
agreements.

6. (1) Nothing in the last preceding section shall affect the Trade Agreement (New Zealand and Canada) Ratification Act, 1932, the Trade Agreement (New Zealand and Australia) Ratification Act, 1933, or the Trade Arrangement (New Zealand and Belgium) Ratification Act, 1933, except so far as the rates of duty under the General Tariff in respect of any goods have been prescribed by any of those Acts.

(2) Nothing in the last preceding section shall be so construed or shall so operate as to conflict with the schedule of Customs duties and exemptions contained in an Order in Council made under the authority of the Customs Amendment Act, 1921, on the seventh day of September, nineteen hundred and twenty-five, and published in the *Gazette* of the tenth day of the same month (fixing rates of duty and exemptions from duty in respect of certain goods being the produce or manufacture of the Union of South Africa):

Provided that while such Order in Council remains in force no higher duty shall be levied on any such goods than would be levied if the goods were subject to the British Preferential Tariff:

Provided also that, notwithstanding the provisions of the said Order in Council, duty shall be levied, collected, and paid at the rates set out in the column numbered one in the First Schedule hereto upon goods being the produce or manufacture of the Union of South Africa and included in Tariff items numbered sixty-nine and seventy.

Conditions
precedent to
entry of goods
at preferential
rates.

7. (1) Notwithstanding anything in section five or section six of this Act or elsewhere in the Customs Acts, the duty (if any) payable under the General Tariff shall be paid on all goods imported into New Zealand or entered therein for home consumption unless the following provisions of this section are complied with.

(2) Where it is claimed in respect of any goods that they are entitled to be entered under the British Preferential Tariff they shall not be so entered unless there is produced to the Collector an invoice of the goods having printed or written thereon a certificate signed by the supplier or consignor, in such form as may be prescribed, stating that those goods are *bona fide* the produce or manufacture of a country named in the

certificate, being a country the produce or manufactures of which are entitled to be entered for duty under the British Preferential Tariff.

(3) Where it is claimed in respect of any goods (not being goods entitled to be entered under the British Preferential Tariff) that they are entitled under any Act or other authority to be entered free of duty or at a lower rate of duty than that set forth in the General Tariff, such goods shall not be so entered unless there is produced to the Collector an invoice of the goods having printed or written thereon a certificate signed by the supplier or consignor, in such form as may be prescribed, stating that those goods are *bona fide* the produce or manufacture of a country named in the certificate, being a country the produce or manufactures of which (in so far as goods of the kind or class included in the invoice are concerned) are entitled to be so entered free of duty or at a lower rate of duty than that set forth in the General Tariff.

(4) No such invoice as is referred to in subsection two or subsection three hereof shall relate to any goods other than those to which the certificate mentioned therein refers.

(5) The certificate referred to in subsection two or subsection three hereof in respect of any goods shall be produced to the Collector at the time of making entry for those goods, or within such period thereafter as the Collector may allow.

(6) An extension of time under the last preceding subsection shall be granted on such conditions as to security for payment of duty, or as to payment of penalties, or otherwise, as may be prescribed by regulations in that behalf, and such further conditions (if any) as the Minister may in any case direct.

(7) In the case of goods sent by post or through a forwarding agency, or in such other cases (if any) as may be prescribed, or with the consent of the Minister in any other case, the Collector may dispense with any certificate required by this section if evidence, satisfactory to him, is produced that the goods, if entered for duty under the British Preferential Tariff, are entitled to be so entered, or, if entered (otherwise than under the British Preferential Tariff) free of duty or at a lower rate of duty than that set forth in the General Tariff, are

entitled to be so entered pursuant to any Act or other authority referred to in subsection three hereof.

(8) Nothing in subsection one of this section shall be so construed as to affect the liability of any goods to duty in accordance with a Tariff adopted under section seven of the Customs Amendment Act, 1921.

(9) This section is in substitution for section sixteen of the Customs Amendment Act, 1921, and that section is hereby accordingly repealed.

8. (1) The duties and exemptions from duty provided for in this Part of this Act shall be in force in the Cook Islands on and from a date to be determined by the Governor-General by Order in Council, and until an Order in Council under this section comes into force the duties and exemptions in force in those islands on the commencement of this Act shall continue to be in force and allowed.

(2) On the coming into force of any such Order in Council the duties and exemptions provided for in this Part of this Act in respect of any goods shall be in force in the Cook Islands, and the duties and exemptions in force in those islands with respect to such goods on the commencement of this Act shall cease and determine:

Provided that nothing herein shall affect the provisions of Part XXI of the principal Act.

9. (1) If any dispute arises in relation to the Tariff as to the current domestic value of any wheat or wheat-flour, or as to the free-on-board export cash price of any wheat-flour, the Minister may determine such dispute in such manner as appears to him just, and his decision thereon shall be final.

(2) For the purposes of this section the term "wheat-flour" includes wheat-meal and similar preparations of wheat.

10. (1) After the passing of this Act no cigarette tubes, cigarette papers, or cigarette paper shall be manufactured in New Zealand for sale except in a manufacturing warehouse licensed under Part VI of the principal Act:

Provided that this subsection shall not apply to cigarette paper entered to be warehoused in any bonded tobacco-factory licensed under section five of the Tobacco Act, 1908, for the manufacture therein of cigarettes.

See Reprint
of Statutes,
Vol. VII, p. 187

Repeal.
Ibid., p. 194

Special
provisions as to
Cook Islands.

Ibid., p. 178

Special
provisions as to
wheat and
wheat-flour.

Cigarette tubes,
cigarette papers,
&c., to be
manufactured
for sale only in
manufacturing
warehouse.

Ibid., pp. 122, 234

(2) Every person who commits a breach of the last preceding subsection shall be liable to a penalty of one hundred pounds or of three times the amount of duty that would have been payable on all cigarette tubes, cigarette papers, or cigarette paper to which the offence relates if they had been manufactured in a manufacturing warehouse licensed as aforesaid and duly entered for home consumption, whichever amount is the greater.

(3) Notwithstanding anything to the contrary in section one hundred and twelve of the principal Act, there shall be levied, collected, and paid on cigarette tubes, cigarette papers, and cigarette paper manufactured in a manufacturing warehouse and entered for home consumption after the passing of this Act duty at the rate of one-halfpenny for each sixty cigarette tubes or sixty cigarette papers or the equivalent of sixty cigarette tubes or sixty cigarette papers so manufactured.

See Reprint
of Statutes,
Vol. VII, p. 130

11. Section seventy-nine of the principal Act is hereby amended by omitting from subsection one (as amended by section thirteen of the Customs Acts Amendment Act, 1931) all words after the words "Second Schedule hereto", and substituting the words "and in the case of a warehouse which, in the opinion of the Minister, on account of its distance from a Customhouse or for any other reason, requires supervision involving unusual expenditure, an additional license fee of an amount to be determined by the Minister, not exceeding in any case three hundred and fifty pounds per annum. There shall also be payable to the Crown by the licensee, if the Minister so determines, an additional amount sufficient to cover the reasonable expenses incurred by the supervising officer in travelling between his office or station and the warehouse".

Provision for
additional
license fees in
respect of
certain
warehouses.
Ibid., p. 124

12. (1) For the purposes of section one hundred and twenty-one of the principal Act, and otherwise for the purposes of the Customs Acts, the Minister may from time to time, by notice in the *Gazette*, determine the currency that shall be deemed to be the currency in force in New Zealand, and the relation of such currency to the currency of any other country.

Section 121 of
principal Act
affected.
Ibid., p. 134

(2) Any such notice may be at any time in like manner amended or revoked.

Authority for
partial refund
of duty on
motor-spirits
used by
aircraft, fishing-
vessels, &c.

13. (1) In respect of motor-spirits used after the last day of September, nineteen hundred and thirty-three, as fuel for any vessel engaged exclusively in the fishing industry for commercial purposes, or for any aircraft, the person using such spirits shall, on application in the prescribed form, be entitled to a refund of duty at the rate of twopence for every gallon so used.

(2) Every such application shall be supported by such declarations or other documentary evidence as may be prescribed or required.

(3) Every person commits an offence and is liable on summary conviction to a fine of fifty pounds who for the purposes of any application under this section makes any declaration or furnishes any information that is false in any material particular.

(4) Applications for refunds under this section shall be made in respect of the periods ending respectively on the last day of March, June, September, and December in any year. Application for any such refund shall, except as provided in the next succeeding subsection, be made in the month following the close of the period in respect of which it is made or may be made within two months following the close of any such period, but where application is made after the expiration of one month from the close of the appropriate period the amount of the refund otherwise payable shall be reduced by an amount equal to ten per centum thereof.

(5) Notwithstanding anything in the last preceding subsection, a refund of duty pursuant to this section may in any special case be made before the close of any period in respect of motor-spirits used within that period.

(6) No refund of duty shall be allowed under this section unless application therefor is made in accordance with the provisions of subsection four or of subsection five hereof.

(7) Unless provision to the contrary is made in accordance with regulations under the principal Act, applications for refunds under this section may be made to and dealt with by the Registrar of Motor-vehicles as

REP. 19
No. 8,
Substitute.

if they were applications for refunds made in accordance with section eight of the Motor-spirits Taxation Act, 1927.

(8) Section four of the Customs Acts Amendment Act, 1932-33, is hereby repealed.

(9) This section shall be deemed to have come into force on the first day of January, nineteen hundred and thirty-four.

14. If the Minister is satisfied with respect to any motor-spirits imported into New Zealand that such motor-spirits are intended for use in the Chatham Islands, he may, under such conditions as in his discretion he thinks fit, direct either that duty on such motor-spirits may be remitted to the extent of sixpence per gallon or that a refund of duty to a like extent may be made in respect of such motor-spirits at any time after such spirits have been reshipped to the Chatham Islands for use therein.

15. Section eleven of the Customs Acts Amendment Act, 1931, is hereby amended by omitting from subsection two the words "Duty at the rate for the time being prescribed by the British Preferential Tariff (including primage or surtax, if any)", and substituting the words "Duty at a rate to be fixed from time to time by the Governor-General by Order in Council, not exceeding the rate for the time being prescribed by the British Preferential Tariff".

16. (1) The Minister shall from time to time, by notice in the *Gazette*, determine the goods which may be entered under Tariff item 389 (a) as motor-vehicles unassembled or completely knocked down, and may in like manner determine the conditions under which such goods shall be imported into and used in New Zealand and the purposes for which those goods shall be so used.

(2) Any notice under this section may in like manner be varied or revoked.

(3) If any person enters under Tariff item 389 (a) any goods not entitled to be so entered, or uses any goods entered under that item otherwise than in accordance with any determination made by the Minister under the authority of this section, he shall be liable to a penalty of one hundred pounds or of three times the value of the goods so entered or used, whichever is the greater.

See Reprint of Statutes, Vol. VII, p. 210
Repeal.

Commencement of this section.

Refunds of duty on motor-spirits intended for use in Chatham Islands.

Section 11 of Amendment Act, 1931 (as to duty on motor-spirits manufactured in New Zealand), amended.

See Reprint of Statutes, Vol. VII, p. 223

Minister may fix conditions to be complied with on importation of unassembled parts of motor-vehicles.

PART II.

BEER DUTY.

This Part to be read with Part III of Finance Act, 1915.

See Reprint of Statutes, Vol. VII, p. 246

Fixing rates of duty on beer brewed in New Zealand.

17. This Part of this Act shall be read together with and deemed part of Part III of the Finance Act, 1915.

18. (1) Duty in accordance with Part III of the Finance Act, 1915, shall be payable on all beer brewed in New Zealand of which the worts are pitched for fermentation after the passing of this Act, as follows:—

(a) Where the specific gravity of the worts used in the production of the beer does not exceed 1,047, the duty shall be at the rate of one shilling and threepence per gallon of the beer; and

(b) Where the specific gravity of the worts exceeds 1,047, the duty per gallon shall be at the rate aforesaid, increased by one-sixteenth of a penny for every unit of specific gravity above 1,047.

(2) Such duty shall be deemed to be revenue of Customs within the meaning of the Customs Act, 1913, and shall be recoverable accordingly by action at the suit of the Crown.

(3) For the purposes of Part III of the Finance Act, 1915, the specific gravity of distilled water at sixty degrees Fahrenheit shall be taken at 1,000, and the specific gravity of worts shall be considered in relation thereto.

(4) Section nineteen of the Customs Acts Amendment Act, 1931, is hereby repealed.

19. (1) If it appears to the Minister, on the report of the Collector, and on such other evidence (if any) as he considers sufficient, that any applicant for a license under section seventy-three of the Finance Act, 1915 (relating to the manufacture of hop-beer), is, by reason of the fact that he is not a person of good character and reputation, unfitted to be the holder of such license, the Minister may, in his discretion, direct the Collector that the license shall not be issued.

(2) If any person is aggrieved by reason of the refusal of the Collector, acting by direction of the Minister, to grant a license under section seventy-three of the

REP. 19
No. s.
Substitutn.

Repeal.
Ibid., p. 262

Character of applicant for hop-beer license to be considered before license issued.

Finance Act, 1915, as aforesaid, he may, within fourteen days after the decision of the Collector has been formally communicated to him, appeal from that decision to a Stipendiary Magistrate exercising jurisdiction in the Magistrate's Court nearest to the residence or to the place of business of the applicant, and that Magistrate shall thereupon have jurisdiction to hear and determine such appeal. On any appeal under this section the decision of the Magistrate shall be final and conclusive.

PART III.

TOBACCO.

20. This Part of this Act shall be read together with and deemed part of the Tobacco Act, 1908 (hereinafter in this Part referred to as the principal Act).

21. (1) Section two of the principal Act, as amended by section twenty-three of the Finance Act, 1921 (No. 2), is hereby amended by omitting from the definition of the terms "manufacture", "manufacturing", and "manufactured" all words after the words "process of handling tobacco".

(2) Subsection two of section three of the principal Act and sections twenty-three and twenty-four of the Finance Act, 1921 (No. 2), are hereby repealed.

22. (1) There shall be levied, collected, and paid on tobacco manufactured in New Zealand, and entered therein for home consumption after the passing of this Act, the excise duties hereinafter specified in respect of the following classes of such tobacco, namely:—

(a) On tobacco (cut)—

Four shillings and sixpence the pound.

(b) On other tobacco—

Four shillings and fourpence the pound.

(c) On cigars and snuff—

Four shillings the pound.

(d) On cigarettes—

(i) Not exceeding in weight two and one-half pounds the thousand—

Up to and including the thirty-first day of October, nineteen hundred and thirty-four: Twenty-one shillings and tenpence the thousand.

This Part to be read with Tobacco Act, 1908.

See Reprint of Statutes, Vol. VII, p. 231

Amending definition of term "manufacture" in relation to tobacco.

Consequential repeals.

Fixing rates of duty on tobacco manufactured in New Zealand.

REFER 19
No. 3.

REFER 19
No. 3.

On and after the first day of November, nineteen hundred and thirty-four: Thirteen shillings and sixpence the thousand.

(ii) Exceeding in weight two and one-half pounds the thousand—

Up to and including the thirty-first day of October, nineteen hundred and thirty-four: Eight shillings and tenpence the pound.

On and after the first day of November, nineteen hundred and thirty-four: Five shillings and sixpence the pound.

(2) Nothing in this section shall be construed to restrict the operation of section twenty-five of the Customs Acts Amendment Act, 1930, as amended in accordance with the Third Schedule to this Act.

(3) Where Customs duty has been paid on any unmanufactured tobacco used in New Zealand in the manufacture of any tobacco of any of the classes mentioned in subsection one of this section, and such manufactured tobacco has been entered for home consumption after the tenth day of July, nineteen hundred and thirty-four (whether before or after the passing of this Act), the following provisions of this subsection shall apply, namely:—

(a) If the aggregate of the Customs duty paid on such unmanufactured tobacco and the excise duty paid on such manufactured tobacco exceeds the aggregate of the Customs and excise duties that would have been payable if the unmanufactured tobacco had been entered on the same day as the manufactured tobacco, the Collector shall allow a refund of the difference between the aggregate duties so paid and the aggregate of the duties that would have been payable as aforesaid:

(b) If the aggregate of the Customs duty paid on such unmanufactured tobacco and the excise duty paid on such manufactured tobacco is less than the aggregate of the Customs and excise duties that would have been payable if the unmanufactured tobacco had been entered on

the same day as the manufactured tobacco, an additional amount of excise duty shall be payable equal to the difference between the aggregate duties so paid and the aggregate of the duties that would have been payable as aforesaid.

(4) For the purposes of the last preceding subsection the decision of the Minister that any manufactured tobacco has been wholly or partly manufactured from any unmanufactured tobacco on which Customs duty has been paid shall be final and conclusive.

23. If the licensee of any bonded tobacco-factory uses in the manufacture of cigarettes any unmanufactured tobacco which has been entered under Tariff item 81 (2) on declaration that it will be used only in the manufacture of tobacco, cigars, or snuff, he shall be liable to a penalty of one hundred pounds or of three times the value of the cigarettes in which any such tobacco is used, whichever sum is the greater.

Penalty for using in the manufacture of cigarettes any unmanufactured tobacco imported for other purposes.

24. (1) Before any raw tobacco grown in New Zealand is removed, for purposes of curing or for any other purpose whatsoever, from the premises on which it was grown, the occupier of such premises shall give to the Collector notice in writing of the number of packages of such tobacco, the mark or marks on such packages, the quantity of tobacco to be removed, the person to whom it is to be delivered, the place to which it is to be removed, the building or other place in which it is to be stored, and such other particulars as the Collector may require.

Tobacco grown in New Zealand to become subject to control of Customs when removed from place where grown.

(2) When any raw tobacco grown in New Zealand is removed from the premises on which it was grown or from the place of curing it shall be carried directly to and be deposited in a duly licensed bonded tobacco-factory, or a warehouse duly licensed under Part VI of the Customs Act, 1913, or such other place of storage as may be approved by the Collector, or it shall be exported from New Zealand, save that (in the case of tobacco removed as aforesaid from the place of curing) it may be removed directly from such place to the premises on which it was grown.

(3) With respect to all such tobacco the following provisions shall apply :—

- (a) If it is deposited in any bonded tobacco-factory as aforesaid (whether directly from the premises on which it was grown or from any other place) it shall be entered in the stock-book of the manufacturer and duly accounted for to the satisfaction of the Collector :
- (b) If it is deposited in a licensed warehouse it shall be duly warehoused in the manner and under the conditions provided by the Customs Act, 1913, with respect to dutiable goods warehoused in a warehouse without payment of duty on the first entry thereof :
- (c) If it is deposited in a place of curing or other place of storage approved by the Collector it shall be stored therein to the satisfaction of the Collector and shall not be removed therefrom without his permission and under conditions approved by him. With respect to any tobacco to which this paragraph relates, the Collector may require such security as he thinks fit for the due observance of the law relating thereto, and the proprietor or occupier of such place of storage or the person in charge or control thereof shall furnish to the Collector such particulars as to the quantity of tobacco received into and deposited in or removed from such place of storage together with such other particulars (if any) as the Collector may require :
- (d) If it is intended to export such tobacco from New Zealand it shall be carried by the shortest or usual route to the port or place where it is to be shipped, and in every other case shall be carried by the shortest or usual route to such factory, warehouse, or approved place of storage, as the case may be.
- (4) Before any such tobacco is removed from a bonded tobacco-factory, licensed warehouse, or approved place of storage as aforesaid to the premises on which it was grown, notice in writing of the intention to remove such tobacco shall be given by the occupier of such factory, warehouse, or place of storage, as the case may be, to the Collector whose office is nearest to the premises on

which the tobacco was grown. On the delivery of such tobacco at such premises the occupier thereof shall immediately notify the Collector of such delivery, and the provisions of this section shall apply to such tobacco as if it had never been removed from such premises.

(5) If any such tobacco is dealt with otherwise than as provided by this section it shall be forfeited, and any person concerned in such dealing shall be liable to a fine of one hundred pounds or of three times the value of the tobacco, whichever is the greater.

(6) As soon as any raw tobacco grown in New Zealand is removed from the premises on which it was grown it shall, for the purposes of the Customs Acts, be deemed to become subject to the control of the Customs.

(7) For the purposes of this section the term "Collector" means the Collector of Customs under the Customs Act, 1913, whose office is nearest to the premises on which any raw tobacco is grown, or to the factory, warehouse, or place of storage where it is deposited, as the case may be.

(8) This section is in substitution for section sixteen of the principal Act, and that section is hereby accordingly repealed.

25. Section twelve of the principal Act is hereby amended by omitting from subsection one the words "or to six months' imprisonment, with or without hard labour".

26. (1) Section twenty-eight of the principal Act, as amended by section twenty-six of the Finance Act, 1921 (No. 2), is hereby amended as follows:—

(a) By omitting from subsection one the words "but not so as to be suitable for the manufacture of cigarettes":

(b) By repealing subsection six, and substituting the following subsection:—

"(6) Every person who at any time has in his possession or on his business premises or in any way uses any such cutting-machine except pursuant to the authority of a warrant issued under the foregoing provisions of this section, is liable to a fine of two hundred pounds".

(2) Paragraphs (a) and (e) of section twenty-six of the Finance Act, 1921 (No. 2), are hereby repealed.

Repeal.

See Reprint
of Statutes,
Vol. VII, p. 236

Section 12 of
principal Act
amended.

Ibid., p. 235

Section 28 of
principal Act
amended.

Ibid., p. 239

Consequential
repeal.

PART IV.

DISTILLATION.

This Part to be read with Distillation Act, 1908.

See Reprint of Statutes, Vol. IV, p. 180

Security to be given by licensees.

27. This Part of this Act shall be read together with and deemed part of the Distillation Act, 1908 (in this Part referred to as the principal Act).

28. (1) Before any license is granted under the principal Act the Minister may require the applicant to give security satisfactory to him for the due and faithful observance of the provisions of that Act.

(2) With respect to securities given under the last preceding subsection the following provisions shall apply:—

(a) Such securities may, as required by the Minister, be by bond (with or without sureties), or guarantee to His Majesty the King, or by a deposit of cash, or by all or any of those methods:

(b) Regulations under the principal Act may prescribe forms of bonds, guarantees, and other securities; and any security may be either in the prescribed form, or to the like effect, or in such other form as the Minister in any particular case approves:

(c) If the Minister is at any time dissatisfied with the sufficiency of any security he may require a new security in lieu thereof or in addition thereto; and in default of such new security being given he may cancel the license or suspend the same for such time as he thinks fit.

(3) This section is in substitution for section eight of the principal Act, and that section is hereby accordingly repealed.

29. (1) Section eleven of the principal Act is hereby amended by repealing paragraph (b), and substituting the following new paragraphs:—

“(b) The licensee shall not use the still or other apparatus to which the license relates, or suffer the same to be used, for any purpose or in any locality, house, or premises other than those specified in the license:

Repeal.

Ibid., p. 182

Section 11 of principal Act (as to naphtha and chemical stills) amended. Ibid., p. 183

“(c) The sum of two pounds shall be payable by the licensee before the license is issued:

“(d) If the person to whom a license has been issued is convicted of any offence against this Act or has forfeited any security under this Act, the Minister may, if he thinks fit, cancel the license or suspend it for any period not exceeding six months.”

(2) Every license granted under section nine or section ten of the principal Act and in force on the passing of this Act shall be deemed to have been issued in accordance with the provisions of the principal Act as amended by this Part of this Act, and shall continue in force accordingly.

30. Section twelve of the principal Act is hereby amended as follows:—

(a) By omitting from subsection one the words “of not less than twenty-five gallons nor more than fifty gallons capacity”; and

(b) By repealing subsection five, and substituting the following subsection:—

“(5) Any person who uses a still in respect of which he is licensed under this section for any purpose other than that specified in the license, or who uses the spirits distilled by him except for the purpose specified in subsection one hereof, is liable to a fine of one hundred pounds.”

31. (1) Section thirteen of the principal Act is hereby amended as follows:—

(a) By inserting, after the words “All licenses granted under this Act” in subsection one, the words “for the purposes mentioned in section four or in section twelve hereof”;

(b) By omitting from subsection two the words “sums respectively mentioned in the Third Schedule hereto”, and substituting the words “sum of ten pounds”; and

(c) By omitting from the proviso to subsection four the word “bond”, and substituting the word “security”.

(2) The Third Schedule to the principal Act is hereby repealed.

Section 12 of principal Act (as to wine stills) amended. See Reprint of Statutes, Vol. IV, p. 183

Section 13 of principal Act (as to duration of licenses thereunder) amended. Ibid., p. 184

Repeal.

Section 137 of principal Act amended.

See Reprint of Statutes, Vol. IV, p. 229

32. Section one hundred and thirty-seven of the principal Act is hereby amended by adding to subsection one the words "Such regulations may make provision for the payment of fees sufficient to cover the reasonable costs of supervision of stills of the kind referred to in section twelve hereof".

PART V.

GOLD DUTY.

This Part to be read with Gold Duty Act, 1908.

See Reprint of Statutes, Vol. VII, p. 264

Section 3 of principal Act amended.

Consequential repeal.

Section 6 of principal Act amended.

33. This Part of this Act shall be read together with and deemed part of the Gold Duty Act, 1908 (hereinafter in this Part referred to as the principal Act).

34. (1) Section three of the principal Act is hereby amended by inserting, after the words "exported from", the words "the North Island of".

(2) Subsection three of section one of the principal Act is hereby repealed.

35. Section six of the principal Act is hereby amended by adding to subsection two the following words: "Any gold carried coastwise from one part of New Zealand to another shall be forfeited if it is so carried in contravention of any of the provisions of any such Proclamation".

PART VI.

SALES TAX.

This Part to be read with Sales Tax Act, 1932-33

Imposition of special sales tax on goods liable to excise duty and sold at "in bond" prices.

36. This Part of this Act shall be read together with and deemed part of the Sales Tax Act, 1932-33 (hereinafter in this Part referred to as the principal Act).

37. Where any goods manufactured in New Zealand, of a class or kind liable to excise duty and also to sales tax, are sold, otherwise than to a licensed wholesaler for resale by him, at a price that does not include the excise duty, sales tax (in addition to any sales tax otherwise payable on such goods) shall be payable thereon, at the time of the entry of such goods for home consumption, by the person entering those goods. For the purposes of any sales tax payable under this section the sale value on which the tax is assessed shall be deemed to be the amount of the excise duty paid on the goods.

38. (1) Notwithstanding anything to the contrary in paragraph (c) of subsection one of section thirteen of the principal Act, the sale value of imported goods included in the Tariff items numbered 76, 77, 79, 80, and 84 respectively, or in such other Tariff items as the Minister by notice in the *Gazette* may from time to time specify in that behalf, shall be the sum of the amounts referred to in subparagraphs (i) and (ii) of the said paragraph (c), together with twenty-five per centum of the amount referred to in the said subparagraph (i).

Special provisions as to computation of sales tax in respect of certain classes of imported goods.

(2) Any notice given by the Minister for the purposes of this section may be in like manner varied or revoked, and the Minister may, by like notice, exclude from the operation of this section goods included in any of the Tariff items specifically mentioned in subsection one hereof.

39. (1) The Minister may release any taxpayer wholly or in part from his liability to pay any sales tax if he is satisfied that such tax is irrecoverable or that payment of such tax would entail serious hardship.

Minister may waive payment of sales tax in certain cases.

(2) This section shall be deemed to have come into force on the passing of the principal Act.

PART VII.

RATIFICATION OF RESOLUTIONS.

40. (1) Every resolution of the House of Representatives passed on or after the tenth day of July, nineteen hundred and thirty-four, and before the passing of this Act, purporting to impose any duties of Customs or excise, or to create any exemptions from such duties, shall be deemed to have taken effect and to have had the force of law, according to the tenor of such resolution, and to have so continued until the passing of this Act, or until altered or revoked, before the passing of this Act, by a resolution of the House of Representatives.

Ratification of certain resolutions imposing duties and allowing exemptions.

(2) Every such resolution as is mentioned in the last preceding subsection shall be deemed to be revoked on the passing of this Act :

Provided that all duties which, by virtue of the said resolutions, have become due and payable since the passing thereof and before the passing of this Act, and

all penalties and forfeitures which have been incurred, shall be recovered and enforced notwithstanding the revocation of the said resolutions by this section.

Goods entered during currency of resolutions not to be affected by higher rates of duty.

41. (1) Except as provided in section twenty-two hereof, no additional duty shall be chargeable in respect of goods entered for home consumption during the currency of any resolution referred to in the last preceding section by reason merely of the fact that the duties or exemptions imposed or created by such resolution have been altered by any subsequent resolution or by this Act.

(2) When any duty has been paid under the authority of any such resolution in excess of the duty payable under this Act the Collector may allow a refund of such excess:

Provided that no refund shall be allowed with respect to tobacco manufactured in New Zealand except in accordance with the provisions of subsection three of section twenty-two hereof.

Saving of existing rights of action.

42. All duties of Customs and excise that have become due and payable, and all penalties and forfeitures that have been incurred prior to the passing of this Act, shall be recovered and enforced in the same manner as if this Act had not been passed.

PART VIII.

MISCELLANEOUS AMENDMENTS AND REPEALS.

Miscellaneous amendments of Customs Acts.

43. The Customs Acts are hereby amended in manner indicated in the Third Schedule hereto.

Repeals.

44. The enactments mentioned in the Fourth Schedule hereto are hereby repealed to the extent indicated in that Schedule.

SCHEDULES.

Schedules.

FIRST SCHEDULE.

THE CUSTOMS TARIFF OF NEW ZEALAND.

NOTES.—The headings of the respective classes are used solely for convenience of classification, and do not in any way affect the interpretation of the Tariff.

The term "agriculture" as used in the Tariff includes horticulture and viticulture; the term "iron" includes steel, or steel and iron combined; the term "specific duties" means duties imposed according to a specified quantity, weight, size, or number; the term "wine" includes medicated wine or wine mixed with food, and such spirituous beverages and fluid or semi-fluid foods containing not more than 40 per cent. of proof spirit as may be so decided by the Minister.

Steam engines, gas engines, oil engines, electric or other motors, and parts of the foregoing, are not included in the expression "machinery, machines, machine tools or appliances," as used in the Tariff.

The abbreviation "n.e.i." means "not elsewhere included."

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES.			
1	Live animals, including cattle and horses ..	Free	Free.
2	Animals, food for, of all kinds, n.e.i., including horse and cattle spics and condiments, proprietary or otherwise; mixed bird-seed	Free	40 per cent. ad val. £1 per ton.
3	Chaff	Free	
4	Grain and pulse, unground and unmanufactured, viz. :—		
	(1) Maize	1s. 6d. per cental	2s. per cental.
	(2) Wheat	When the current domestic value at the port of export to New Zealand is 5s. per bushel of 60 lb., the duty shall be 8d. per bushel of 60 lb., provided that—	
		(a) When the current domestic value at the port of export to New Zealand exceeds 5s. per bushel of 60 lb., the rate of duty shall be decreased by $\frac{1}{2}$ d. (half-penny) per bushel of 60 lb. for every $\frac{1}{2}$ d. (half-penny) or fraction of $\frac{1}{2}$ d. (half-penny) by which the said current domestic value exceeds 5s., and	
		(b) When the current domestic value at the port of export to New Zealand is less than 5s. per bushel of 60 lb., the rate of duty shall be increased by $\frac{1}{2}$ d. (half-penny) per bushel of 60 lb. for every $\frac{1}{2}$ d. (half-penny) or fraction of $\frac{1}{2}$ d. (half-penny) by which the said current domestic value is less than 5s.	
	(3) Barley—		
	(a) To be used in the <i>manufacture</i> of beer or to be used otherwise than as <i>stock food</i>	2s. per cental	2s. per cental.
	(b) To be used as <i>stock food</i> , on declaration by the importer that it will be so used, and on such conditions as may be determined by the Minister ..	Free	Free.
	(4) N.e.i.	2s. per cental	2s. per cental.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES— <i>continued.</i>			
5	Grain and pulse, ground or <i>manufactured</i> , viz. :—		
	(1) Barley flour, prepared	2s. 6d. per cental	2s. 6s. per cental.
	(2) Bran or pollard.. .. .	Free	Free.
	(3) Maize, flaked	5s. per cental	7s. per cental.
	(4) Maize, ground or crushed but not otherwise <i>manufactured</i> , n.e.i.	2s. per cental	3s. per cental.
	(5) Malt, whole or ground; rice malt	5s. per cental	7s. per cental.
	(6) Oats, or oats in admixture with other grain	½d. per lb.	¾d. per lb.
	(7) Pearl barley	½d. per lb.	¾d. per lb.
	(8) Peas, split	½d. per lb.	¾d. per lb.
	(9) Wheat-flour, including wheat-meal and similar preparations of wheat		
			(a) When the current domestic value at the port of export to New Zealand is £13 per ton of 2,000 lb., the duty shall be £1 12s. per ton of 2,000 lb.
			(b) When the current domestic value at the port of export to New Zealand exceeds £13 per ton of 2,000 lb., the rate of duty shall be decreased by 1s. per 2,000 lb. for every 1s. or fraction of 1s. by which the said current domestic value exceeds £13.
			(c) When the current domestic value at the port of export to New Zealand is less than £13 per ton of 2,000 lb., the rate of duty shall be increased by 1s. per 2,000 lb. for every 1s. or fraction of 1s. by which the said current domestic value is less than £13.
			(d) Where wheat-flour, including wheat-meal and similar preparations of wheat, is imported in packages weighing less than 150 lb., the current domestic value thereof shall be determined as if such goods had been imported in packages weighing 150 lb. or such other <i>standard</i> weight as the Minister may approve.
			(e) Notwithstanding anything in the preceding paragraphs of this Tariff item, the current domestic value of wheat-flour, including wheat-meal and similar preparations of wheat, shall not in any case be deemed to exceed the <i>free-on-board (f.o.b.)</i> export cash price thereof by more than £1 5s. per ton of 2,000 lb.
	(10) N.e.i.	2s. 6d. per cental	2s. 6d. per cental.
6	Hops	6d. per lb.	1s. per lb.
7	Onions	£1 per ton	£4 per ton.
8	Potatoes	£1 per ton	£1 per ton.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES— <i>continued.</i>			
9	Seeds, viz.:— Canary-grass seed, hemp-seed, linseed, lucerne-seed, maw-seed, millet-seed, sorghum-seed, unmixed	Free	Free.
10	Solid wort	6d. per lb.	6d. per lb.
11	Vegetables, viz.:— (1) <i>Preserved</i> peas in tins or <i>similar</i> containers including the weight of any liquid ..	20 per cent. ad val.	45 per cent. ad val., or 2½d. per lb., whichever rate returns the higher duty.
	(2) Fresh, dried, or preserved, n.e.i.	20 per cent. ad val.	45 per cent. ad val.
12	Aerated waters, and <i>beverages</i> , n.e.i.	20 per cent. ad val.	40 per cent. ad val.
13	Mineral waters, being <i>beverages</i> , aerated or otherwise	20 per cent. ad val.	20 per cent. ad val.
14	Chicory	2d. per lb.	5d. per lb.
15	Cocoa-beans, raw	Free	½d. per lb.
16	Cocoa and chocolate, viz.:— (1) <i>Cocoa</i> ; also cocoa-beans roasted or crushed (2) Chocolate; also cocoa or chocolate mixed with milk or with any other food substance— Up to and including 31st October, 1934 On and after 1st November, 1934	3d. per lb.	6d. per lb.
	Up to and including 31st October, 1934	30 per cent. ad val.	55 per cent. ad val.
	On and after 1st November, 1934	20 per cent. ad val.	55 per cent. ad val.
17	Coffee, raw	Free	1d. per lb.
18	Coffee, roasted	2d. per lb.	6d. per lb.
19	Coffee, essence of, and essence of coffee mixed with milk or with any food substance whatsoever— Up to and including 31st October, 1934 On and after 1st November, 1934	20 per cent. ad val.	40 per cent. ad val.
	On and after 1st November, 1934	10 per cent. ad val.	40 per cent. ad val.
20	Fruit-juices unsweetened, in containers having a capacity of 1 gallon or over	Free	Free.
21	Fruit-juices unsweetened, in containers having a capacity of less than 1 gallon; fruit-juices sweetened; syrups n.e.i.; raspberry-vinegar, sweetened	20 per cent. ad val.	40 per cent. ad val.
22	Citrus-fruit pulps (including fruit-juices containing such percentage of citrus-fruit pulp as may be determined by the Minister) sweetened or unsweetened, in bulk or otherwise	20 per cent. ad val.	45 per cent. ad val.
23	Tea, in bulk—viz., in packages of 5 lb. or over net weight of tea	3d. per lb.	5d. per lb.
24	Tea n.e.i.	5d. per lb.	7d. per lb.
25	Bacon and hams	2d. per lb.	4d. per lb.
26	Biscuits, ships', plain and unsweetened; also dog-biscuits	3s. per cwt.	4s. per cwt.
27	Biscuits, other kinds— Up to and including 31st May, 1935 On and after 1st June, 1935	20 per cent. ad val.	45 per cent. ad val.
	On and after 1st June, 1935	15 per cent. ad val.	45 per cent. ad val.
28	Blue	1d. per lb.	2d. per lb.
29	Candles, being <i>night-lights</i> , or <i>tapers</i>	1½d. per lb.	2½d. per lb.
30	Candles n.e.i.	1½d. per lb.	2½d. per lb.
	(NOTE.—Candles n.e.i., in packages of a net weight of 8 oz. or less, shall be charged as half-pounds; in packages of a net weight exceeding 8 oz. but not exceeding 16 oz., as pounds; and so on for packages of greater weight.)		

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES—<i>continued.</i>			
31	Cocoa or cacao butter, coconut butter, and other vegetable butters or fats	Free	Free.
32	(1) Chewing gum (2) <i>Confectionery</i> n.e.i., including medicated confectionery, liquorice n.e.i., and sugared or crystallized fruits	10 per cent. ad val. 25 per cent. ad val.	40 per cent. ad val. 50 per cent. ad val.
33	Lard, stearine, and <i>refined</i> animal fats, n.e.i. ..	20 per cent. ad val.	45 per cent. ad val.
34	Stearine, on declaration that it will be used only in the manufacture of candles, matches, soaps, leather, or other articles approved by the Minister	$\frac{3}{4}$ d. per lb.	1d. per lb.
35	Fish, viz. :—		
	(1) Anchovies, salted, in casks or other containers capable of holding 28 lb. net or over	Free	Free.
	(2) Fish, fresh, smoked, dried, pickled, salted, preserved by cold process, or preserved by sulphurous acid, n.e.i.	10s. per cwt.	15s. per cwt.
	(3) Fish, potted, and preserved, n.e.i., including any liquor, oil, or sauce (NOTE.—The term "fish" is used in the Tariff in its widest sense, and includes shell-fish, crustaceans, and other foods obtained from the fisheries.)	1 $\frac{1}{4}$ d. per lb.	3d. per lb.
36	Fruits, dried—viz. :—		
	(1) Currants, dates, figs, prunes	Free	Free.
	(2) Raisins	Free	1d. per lb.
	(3) Apples	1d. per lb.	4d. per lb.
	(4) N.e.i.	Free	2d. per lb.
37	Fruits, fresh—viz. :—		
	(1) Apples and pears	1d. per lb.	1 $\frac{1}{2}$ d. per lb.
	(2) Apricots, cherries, grapes, medlars, nectarines, passion-fruit, peaches, plums, quinces, tomatoes	2d. per lb.	2d. per lb.
	(3) Lemons (No duty exceeding 1d. per lb. shall be levied on any lemons on and from 1st December up to and including 31st May.)	1d. per lb.	2d. per lb.
	(4) Blackberries, currants, gooseberries, raspberries, and strawberries	$\frac{1}{2}$ d. per lb.	$\frac{1}{2}$ d. per lb.
	(5) Bananas, grape-fruit, mandarins, and oranges	Free	1d. per lb.
	(6) N.e.i.	Free	Free.
38	Fruit-pulp, partially preserved fruit, fruit preserved by sulphurous acid, crushed fruit, minced fruit, fruit-pastes, unsweetened and n.e.i.	1 $\frac{1}{4}$ d. per lb.	1 $\frac{1}{4}$ d. per lb.
39	Fruits preserved in juice or syrup (Fruits preserved in juice or syrup, fortified with alcohol to any extent exceeding 40 per cent. of proof spirit, shall be charged 40s. per liquid gallon on such juice or syrup, in addition to the appropriate duty on the total value of the goods.)	25 per cent. ad val.	50 per cent. ad val.
40	Trees and plants, viz. :—		
	(1) Fruit trees and plants, viz., apple, apricot, blackberry, cherry, currant, gooseberry, lemon, lime, logan-berry, nectarine, orange, peach, pear, plum, quince, and raspberry—		
	Up to and including 31st May, 1935	25 per cent. ad val.	45 per cent. ad val.
	On and after 1st June, 1935	Free	45 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES— <i>continued.</i>			
Trees and plants— <i>continued.</i>			
	(2) Flowering trees and plants, viz., rose—		
	Up to and including 31st May, 1935 ..	25 per cent. ad val.	45 per cent. ad val.
	On and after 1st June, 1935 ..	Free	45 per cent. ad val.
41	Glucose, grape sugar, and caramel ..	Free	Free.
42	Honey ..	1d. per lb.	4d. per lb.
43	Infants' and invalids' foods, as may be approved by the Minister ..	Free	10 per cent. ad val.
44	<i>Gluten flour</i> ..	Free	Free.
45	Jams, jellies, marmalade, and preserves ..	2d. per lb., on the actual or reputed weight, which- ever is the greater	5d. per lb., on the actual or reputed weight, which- ever is the greater.
46	Jellies, <i>concentrated</i> ..	10 per cent. ad val.	30 per cent. ad val.
47	Macaroni, vermicelli, spaghetti, egg-noodles, and similar alimentary pastes, n.e.i. ..	Free	25 per cent. ad val.
48	Malt-extract, malt-extract with cod-liver oil, and similar preparations containing malt-extract ..	2d. per lb., or 20 per cent. ad val., whichever rate returns the higher duty	4d. per lb., or 40 per cent. ad val., whichever rate returns the higher duty.
49	Meats, potted or preserved ..	20 per cent. ad val.	45 per cent. ad val.
50	Milk or cream, preserved, evaporated, or dried, and including any of the foregoing in combination with casein, sugar of milk, or other milk product	20 per cent. ad val.	45 per cent. ad val.
51	Mustard ..	Free	2d. per lb.
52	Nuts, and preparations thereof, viz. :—		
	(1) Almonds and nuts, all kinds, shelled or un- shelled, n.e.i. ..	Free	Free.
	(2) Almond-, or nut-, pastes, meals, and <i>similar</i> preparations, n.e.i., not being animal foods	Free	6d. per lb.
	(3) Desiccated coconut, sweetened or unsweetened	Free	Free.
	(4) Walnuts, shelled or unshelled ..	2d. per lb.	2d. per lb.
53	Capers, caraway-seeds, caviare, cayenne pepper, curry-powder, curry-paste, olives, ground turmeric	20 per cent. ad val.	20 per cent. ad val.
54	Candied peel, and drained peel. . . .	2d. per lb.	5d. per lb.
55	Matches and vestas, viz. :—		
	(1) Wax, in boxes containing not more than 60 matches or vestas—		
	Up to and including 31st October, 1934 ..	1s. per gross of boxes	2s. per gross of boxes.
	On and after 1st November, 1934 ..	9d. per gross of boxes	2s. per gross of boxes.
	(2) Wax, in boxes containing more than 60 matches or vestas, but not more than 100—		
	Up to and including 31st October, 1934 ..	1s. 6d. per gross of boxes	3s. per gross of boxes.
	On and after 1st November, 1934 ..	1s. 1½d. per gross of boxes	3s. per gross of boxes.
	(3) Wax, in boxes containing over 100 matches or vestas, for each 100 matches or vestas or fraction thereof contained in one box—		
	Up to and including 31st October, 1934 ..	2s. per gross of boxes	4s. per gross of boxes.
	On and after 1st November, 1934 ..	1s. 6d. per gross of boxes	4s. per gross of boxes.
	(4) Wooden, in boxes containing not more than 60 matches or vestas—		
	Up to and including 31st October, 1934 ..	1s. per gross of boxes	2s. per gross of boxes.
	On and after 1st November, 1934 ..	9d. per gross of boxes	2s. per gross of boxes.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES— <i>continued.</i>			
Matches and vestas— <i>continued.</i>			
	(5) Wooden, in boxes containing over 60 matches or vestas, for every 100 matches or vestas or fraction thereof contained in one box— Up to and including 31st October, 1934 .. On and after 1st November, 1934 ..	2s. per gross of boxes 1s. 6d. per gross of boxes	4s. per gross of boxes. 4s. per gross of boxes.
	(6) Matches or vestas, of any material other than wood or wax, in boxes, shall be charged with a duty corresponding to the duty payable on wooden matches.		
	(7) Matches, or vestas, n.e.i. (Boxes made of gold, silver, metal, wood, or other material, of permanent value when empty, shall be charged as jewellery or fancy goods, in addition to the duty payable on any matches contained therein.)	2d. per 1,000 matches or vestas	4d. per 1,000 matches or vestas.
56	Pickles	20 per cent. ad val.	40 per cent. ad val.
57	Sauces; chutney; soy, and catsup, in vessels of 10 gallons capacity and under— Up to and including 31st October, 1934 .. On and after 1st November, 1934 ..	4s. per gallon 2s. per gallon	8s. per gallon. 8s. per gallon.
58	Soy, and catsup, in vessels exceeding 10 gallons capacity	Free	Free.
59	Passover bread; altar bread	Free	Free.
60	Egg pulp and white or yolk of eggs, whether desiccated, liquid, frozen, or other, also any similar preparation of egg	25 per cent. ad val., or 4d. per lb., whichever rate returns the higher duty	45 per cent. ad val., or 8d. per lb., whichever rate returns the higher duty.
61	Provisions, viz. :— (1) Soups; spaghetti and similar alimentary pastes, cooked, whether or not in combination with other food substances; custard-powder, egg-powder, blanc-mange powder (2) N.e.i.	10 per cent. ad val. 20 per cent. ad val.	45 per cent. ad val. 45 per cent. ad val.
62	Rice, dressed or undressed; rice-meal refuse and rice-meal	Free	Free.
63	Soap, cleansing, all kinds; soap-powder, extract of soap, dry soap, soft-soap, liquid soap, soap solutions; washing or cleansing powders, crystals, pastes or liquids, n.e.i.	20 per cent. ad val. Free	50 per cent. ad val. £1 5s. per ton.
64	Salt	Free	Free.
65	Spices, unground, viz. :— (1) Cinnamon, cloves, ginger, mace, nutmeg, pepper, and vanilla (2) N.e.i.	Free Free	10 per cent. ad val. Free.
66	Spices, ground, n.e.i., including pepper, pimento, and olive-stones, ground	1d. per lb.	3d. per lb.
67	Confectioners' moulding-starch; potato flour; rice flour; arrowroot; sago; tapioca; maizena; cornflour :— (1) In packages containing less than 5 lb. net weight— Up to and including 31st October, 1934 .. (2) N.e.i.— Up to and including 31st October, 1934 ..	½d. per lb. Free	1½d. per lb. 1d. per lb.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES—<i>continued.</i>			
	Confectioners' moulding-starch; potato flour; rice flour; arrowroot; sago; tapioca; maizena; cornflour—		
	On and after 1st November, 1934	Free	1d. per lb.
68	Starch n.e.i.—		
	Up to and including 31st October, 1934	2d. per lb.	3d. per lb.
	On and after 1st November, 1934	1d. per lb.	3d. per lb.
69	Sugar, of Number 22 colour, or <i>over</i> (Dutch Standard); invert sugar and invert syrup	1½d. per lb.	1½d. per lb.
70	(1) Sugar n.e.i.; treacle, golden syrup, maple-sugar, and maple-syrup	1d. per lb.	1d. per lb.
	(2) Molasses	Free	Free.
71	Treacle or molasses, mixed with bone-black in proportions to the satisfaction of the Minister	Free	Free.
72	Sugar of milk	Free	25 per cent. ad val.
73	Omitted.		
CLASS II.—TOBACCO.			
		REFER 19 No. s.	REFER 19 No. s.
74	Cigarettes n.e.i.—		
	Up to and including 31st October, 1934	33s. 9d. per 1,000	33s. 9d. per 1,000.
	On and after 1st November, 1934	25s. 6d. per 1,000	25s. 6d. per 1,000.
75	Cigarettes, exceeding in weight 2½ lb. per 1,000—		
	Up to and including 31st October, 1934	13s. 9d. per lb.	13s. 9d. per lb.
	On and after 1st November, 1934	10s. 6d. per lb.	10s. 6d. per lb.
76	Cigars, including the weight of every band, wrapper, or attachment, to any cigar	12s. per lb.	16s. per lb.
77	Snuff	12s. per lb.	12s. per lb.
78	Omitted.		
79	Tobacco, cut	6s. 10d. per lb.	6s. 10d. per lb.
80	Tobacco n.e.i., including the weight of every label, tag, or other attachment	6s. 8d. per lb.	6s. 8d. per lb.
81	(1) Tobacco, unmanufactured, entered to be manufactured in New Zealand in any bonded tobacco-factory licensed under the Tobacco Act, 1908, for manufacturing purposes only, into cigarettes	3s. per lb.	3s. per lb.
	(2) Tobacco, unmanufactured, entered to be manufactured in New Zealand in any bonded tobacco-factory licensed under the Tobacco Act, 1908, on declaration that it will be used only in the manufacture of tobacco, cigars, or snuff	2s. per lb.	2s. per lb.
82	Tobacco for sheep-wash, or for insecticide, after being rendered unfit for human consumption to the satisfaction of the Minister	Free	Free.
		REFER 19 No. s.	REFER 19 No. s.
CLASS III.—SPIRITS, AND ALCOHOLIC BEVERAGES.			
83	Ale, beer of all sorts, porter, cider, and perry, when containing more than 2 per cent. of proof spirit; per gallon, or for six reputed quart bottles or the reputed equivalent in bottles of a larger or smaller reputed capacity	1s. 9d.	3s.

THE CUSTOMS TARIFF OF NEW ZEALAND—continued.

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS III.—SPIRITS, AND ALCOHOLIC BEVERAGES—continued.			
84	Spirits, viz. :—		
	(1) Cordials, bitters, and liqueurs, when exceeding the strength of 40 per cent. of proof spirit, but not exceeding the strength of proof ..	40s. per liquid gallon	40s. per liquid gallon.
	(2) Cordials, bitters, and liqueurs, when exceeding the strength of proof	40s. per proof gallon	40s. per proof gallon.
	(3) Spirits, and spirituous mixtures, the strength of which can be ascertained by Sikes's hydrometer or other similar instrument, viz. :—		
	(a) <i>Rum</i>	40s. per proof gallon	44s. per proof gallon.
	(b) Other kinds	40s. per proof gallon	40s. per proof gallon.
	(No allowance beyond 25 under proof shall be made for spirits or spirituous mixtures of a strength less than 25 under proof.)		
	(4) Spirits, and spirituous mixtures, sweetened, n.e.i., when not exceeding the strength of proof	40s. per liquid gallon	40s. per liquid gallon.
	(5) Spirits, and spirituous mixtures, sweetened, n.e.i., when exceeding the strength of proof (NOTE.—Spirits and spirituous mixtures, in bottles or jars in cases, shall be charged as follows—viz. : 2 gallons and under as 2 gallons, over 2 gallons and not exceeding 3 as 3 gallons, over 3 gallons and not exceeding 4 as 4 gallons, and so on for any greater quantity contained in any case: provided that with the sanction of the Collector the foregoing provision need not be applied to absolute alcohol, spirits of wine, spirits for scientific, medicinal, perfumery, or toilet purposes, or to trade samples.)	40s. per proof gallon	40s. per proof gallon.
	(6) Spirits, and spirituous mixtures, containing more than 40 per cent. of proof spirit, but not exceeding the strength of proof, in combination with other ingredients ..	40s. per liquid gallon	40s. per liquid gallon.
	(7) Spirits, and spirituous mixtures, exceeding the strength of proof, in combination with other ingredients	40s. per proof gallon	40s. per proof gallon.
85	Spirits for fortifying New Zealand wines, when removed to a storeroom approved by the Collector, and under conditions prescribed by the Minister	18s. per proof gallon	18s. per proof gallon.
86	Perfumed spirits including Cologne water ..	70s. per liquid gallon, or 25 per cent. ad val., whichever rate returns the higher duty	90s. per liquid gallon, or 50 per cent. ad val., whichever rate returns the higher duty.
87	Spirits denatured to the satisfaction of the Minister but wholly or partly denatured before importation	6d. per liquid gallon, not including the denaturing material (if any) added after importation	1s. 6d. per liquid gallon, not including the denaturing material (if any) added after importation.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS III.—SPIRITS, AND ALCOHOLIC BEVERAGES—<i>continued.</i>			
88	Spirits <i>wholly</i> denatured in New Zealand under prescribed conditions	Free	6d. per liquid gallon, not including the added denaturing material.
89	Alcohol, and denatured spirit, for use in museums, universities, hospitals, and similar institutions, or for other scientific or educational purposes, in such quantities and for such purposes and under such conditions as may be approved by the Minister	Free	Free.
90	Wine containing not more than 40 per cent. of proof spirit, viz. :— (1) Sparkling, all kinds; per gallon, or for six reputed quart bottles, or the reputed equivalent in bottles of a larger or smaller reputed capacity (2) Other kinds; per gallon, or for six reputed quart bottles, or the reputed equivalent in bottles of a larger or smaller reputed capacity	10s. 4s.	15s. 6s.
91	Wine of any kind containing more than 40 per cent. of proof spirit	40s. per liquid gallon	40s. per liquid gallon.
CLASS IV.—DRUGS; CHEMICALS; SURGICAL, DENTAL, AND SCIENTIFIC APPARATUS.			
92	Acid, acetic n.e.i.; acetic anhydride	Free	20 per cent. ad val.
93	Omitted.		
94	Vinegar; acetic acid containing not more than 15 per cent. of acidity— Up to and including 31st October, 1934 On and after 1st November, 1934	6d. per gallon 3d. per gallon	9d. per gallon. 9d. per gallon.
95	Acids—viz., <i>inorganic</i> acids, n.e.i.; also benzoic, carbolic, citric, formic, gallic, lactic, oleic, oxalic, picric, pyrogallic, pyroligneous (<i>crude</i>), salicylic, tannic, and tartaric acids	Free	Free.
96	<i>Anti-incrustation, boiler, and other similar compounds</i>	Free	Free.
97	Bacteriological products, including viruses, sera, serum extracts, vaccines, antigens, and preparations containing such substances, as may be approved by the Minister	Free	Free.
98	Baking-powder; yeast, and similar preparations; yeast foods— Up to and including 31st October, 1934 On and after 1st November, 1934	20 per cent. ad val. 10 per cent. ad val.	40 per cent. ad val. 40 per cent. ad val.
99	Omitted.		
100	Chloroform; ethyl ether; other general or local anæsthetics, as may be approved by the Minister; creosote refined; camphor, creosol, guaiacol, iodoform, menthol, mercurochrome, naphthols, resorcin, thymol, thymol iodide, and such other substances specially suited for use as antiseptics as the Minister may approve	Free	20 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS IV.—DRUGS ; CHEMICALS ; SURGICAL, DENTAL, AND SCIENTIFIC APPARATUS— <i>continued.</i>			
101	Cream of tartar ; cream-of-tartar substitutes—viz., acid calcium phosphate, acid phosphate of soda, pyrophosphate of soda, mixtures of the foregoing with one another or with any other substance, and <i>similar</i> cream-of-tartar substitutes	Free	20 per cent. ad val.
102	(1) Crude distillates of coal-tar or wood suited for use in the manufacture of disinfectants ; creosote, <i>crude</i> or <i>commercial</i> ; tar	Free	Free.
103	(2) <i>Asphalt</i> and <i>bitumen</i>	Free	10 per cent. ad val.
103	Dextrine n.e.i.	Free	Free.
104	<i>Disinfectants</i> n.e.i., including coal-tar acids in combination with alkalis to form solutions which will give saponaceous disinfectants upon the addition of water ; sheep-dip ; weed- and scrub-killing preparations	Free	10 per cent. ad val.
105	Drugs and chemicals, viz. :— Acetone ; amylalcohol ; butylalcohol ; bromine ; calcium carbide ; carbon bisulphide ; carbon tetrachloride and other chlorides of carbon ; chlorinated hydrocarbons n.e.i. ; catechu ; chlorinated lime ; cochineal ; formic aldehyde, and solutions thereof ; fusel-oil ; gall-nuts ; hydrogen peroxide ; iodine ; liquorice in blocks of 7 lb. net and over, or soft liquorice extract in bulk in vessels capable of containing 7 lb. net or over ; phosphorus ; pyridine ; quinine, and salts of quinine ; saffron ; strychnine, and salts of strychnine ; sulphur ; turmeric, unground ; wood-naphtha, <i>commercial</i> ; nicotine and its salts	Free	Free.
106	Drugs, chemicals, and other substances, as may be approved by the Minister, entered to be warehoused in a manufacturing warehouse for the purpose of making therein, according to approved formulae, medicinal preparations, perfumery, toilet preparations or <i>similar</i> articles	Free	Free.
107	Drugs, chemicals, and other substances, as may be enumerated by the Minister, specially suited for use as culture media, stains for use in microscopic work, or as indicators for chemical analysis or scientific investigation	Free	Free.
108	Drugs, crude, not powdered, and unsuited for use as foods, or in the manufacture thereof—viz., barks, woods, twigs, leaves, herbs, flowers (except hops), roots, corms, gums, resins, balsams, inspissated juices (including opium), seeds, fruits, fruit-rinds, pitch, cantharides, ergot	Free	Free.
109	Drugs, crude—viz., carrageen or Irish moss	Free	Free.
110	Dyes, <i>manufactured</i> ; non-spirituous solutions of natural or artificial colours or dyes, for colouring confectionery or beverages, and not being culinary- or flavouring-essences	Free	10 per cent. ad val.
111	Dyeing-materials n.e.i.	Free	Free.
112	Essences, culinary or flavouring, containing more than 40 per cent. of proof spirit	40s. per liquid gallon	40s. per liquid gallon.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential	General Tariff.
		Column No. 1.	Column No. 2.
113	Essences, culinary or flavouring, n.e.i.	20 per cent. ad val.	45 per cent. ad val.
114	Essences, synthetic—viz., amyl acetate, amyl butyrate, amyl capronate, amyl formate, amyl isovalerate, benzaldehyde, ethyl acetate (acetic ether), ethyl benzoate, ethyl butyrate, ethyl formate, methyl benzoate, methyl salicylate, oenanthic ether; and <i>similar</i> acids, alcohols, aldehydes, esters, ethers, ketones, phenols, or other similar substances, suitable for the manufacture of culinary or flavouring essences or perfumes, as may be approved by the Minister	Free	20 per cent. ad val.
115	Essential oils	Free	Free.
116	Gases, liquefied or compressed, viz. :— (1) Anhydrous ammonia (2) Carbon dioxide or carbonic acid gas (3) N.e.i.	Free 1d. per lb. Free	4d. per lb. 3d. per lb. Free.
117	Glycerine, crude or refined	Free	20 per cent. ad val.
118	Gums and resins—viz., arabic, benzoin, dammar, tragacanth and Indian gum; shellac	Free	Free.
119	Insecticides, and fungicides, for agricultural uses; tree-washes; powdered pyrethrum flowers or Dalmatian powder, powdered hellebore, and powdered derris root, in packages of not less than 5 lb. net weight; <i>concentrated</i> extracts of pyrethrum and of derris root, also mixtures of such concentrated extracts	Free	Free.
120	(1) Insulin; preparations made from animal glands or tissues as may be approved by the Minister (2) <i>Insulin substitutes</i> , and preparations made from liver, pancreas, pituitary gland, or thyroid gland, in combination with other substances, as may be approved by the Minister (3) Vitamins, vitamin <i>concentrates</i> , and mixtures of such substances	Free Free Free	Free. Free. 20 per cent. ad val.
121	(1) <i>Medicinal preparations</i> (except wines) containing 50 per cent. of proof spirit or less; <i>medicinal preparations, drugs, druggists' sundries, and apothecaries' wares, n.e.i.</i> ; also <i>aerated-water makers', cordial-makers', and brewers' drugs, chemicals, and other sundries, n.e.i.</i> ; <i>chemicals, and chemical preparations, n.e.i.</i> (2) <i>Medicinal preparations n.e.i.</i> , packed in <i>hermetically sealed</i> glass vessels of a capacity not exceeding 15 cubic centimetres	20 per cent. ad val. Free	45 per cent. ad val. 20 per cent. ad val.
122	<i>Medicinal preparations</i> (except medicated wines) containing more than 50 per cent. of proof spirit	9d. per lb.	2s. per lb.
123	Metal-workers' surface and case hardening compounds; soldering, brazing, and welding compounds	Free	Free.
124	Metallic elements n.e.i.; oxides, hydroxides, <i>inorganic salts</i> n.e.i., acetates, and oxalates, of aluminium, ammonia, antimony, arsenic, barium, bismuth, boron, cadmium, calcium, cerium, chromium, cobalt, copper, gold, iron, lead, lithium, magnesium, manganese, mercury, nickel, platinum, potassium, radium, silicon, silver, sodium, strontium, tin, zinc, and of the other metallic elements; metallic soaps n.e.i.	Free	Free.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS IV.—DRUGS ; CHEMICALS ; SURGICAL, DENTAL, AND SCIENTIFIC APPARATUS— <i>continued.</i>			
125	Mixtures of <i>drugs and chemicals</i> , with each other, or with other substances, and drugs or chemicals in tablet form, or which have been subjected to any other process of <i>manufacture</i> may, at the discretion of the Minister, be classed as medicinal preparations n.e.i., as chemicals n.e.i., or under any other item of the Tariff which appears to him suitable.		
126	Naphthalene, crude, or refined	Free	30 per cent. ad val.
127	Omitted.		
128	Rennet, in tablet form, or in liquid form in containers having a capacity of 1 pint or under; rennet in powder, <i>in small packages</i> suitable for retail sale	20 per cent. ad val.	45 per cent. ad val.
129	Rennet n.e.i.	10 per cent. ad val.	20 per cent. ad val.
130	Saccharin, in the form of tablets, pilules, granules, or cachets, each containing not more than $\frac{1}{4}$ grain of saccharin in combination with at least 10 per cent. of alkali	20 per cent. ad val.	45 per cent. ad val.
131	Saccharin n.e.i., including substances of a like nature or use, and substances capable of conversion thereto	1s. 6d. per ounce	2s. 6d. per ounce.
132	Sheep-, and cattle-licks	Free	Free.
133	Soda-crystals	Free	3s. per cwt.
134	Surgeons', physicians', dentists', and opticians' appliances, instruments and materials, viz. :—		
	(1) Appliances (including splints) for wear, even if medicated, <i>peculiarly adapted</i> to correct a deformity of the human body, to afford support to an abnormal condition of the human body, or to reduce or alleviate such condition, or to substitute any part of such body; stump socks; crutches; ear trumpets; ear tubes, and <i>audiophones</i> , for the partially deaf	Free	Free.
	(2) <i>Surgical and dental instruments</i> , also operation chairs <i>specially suited</i> for dentists' use; dentists' spittoons, self-flushing types; opticians' trial cases, frames, spectacles, <i>plain</i> spectacle-cases, test cards and diagrams; also such other instruments and appliances <i>peculiar</i> to surgeons' dentists' or opticians' use as may be enumerated in any order of the Minister; medicated remedial plaster or plasters	Free	20 per cent. ad val.
	(3) Surgeons', physicians', and dentists' materials, viz., antiseptic dressings, gauzes, lint, tow, cotton-wool, poroplastic felt, adhesive plaster not including medicated remedial plaster or plasters, spongio-piline, bandages, catgut, and sterilized and other sewings, artificial teeth, tooth crowns, celluloid blanks, base plates, denture-strengtheners, <i>guttapercha stick</i> , points, and pellets, amadou absorbent, porcelain powder, enamel, inlays, modelling composition, investment compound, cement and absorbent paper; also such other materials peculiar to surgeons' physicians' or dentists' use as may be enumerated in any order of the Minister	Free	10 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential	General Tariff.
		Column No. 1.	Column No. 2.
CLASS IV.—DRUGS ; CHEMICALS ; SURGICAL, DENTAL, AND SCIENTIFIC APPARATUS—<i>continued.</i>			
135	Scientific and philosophical instruments and apparatus—viz. :— <i>assay balances ; chemical balances, sensitive to 2 milligrammes or less ; laboratory retorts, laboratory flasks, and other instruments, and apparatus, peculiarly suited for chemical analysis and assay work ; assay furnaces ; retorts, dishes, and other apparatus, of fused silica or platinum, for use in chemical manufacture, or in a laboratory ; microscopes, telescopes, and magnifying-glasses ; also such instruments, and apparatus, specially suited for scientific and philosophical purposes, as may be approved by the Minister</i>	Free	20 per cent. ad val.
CLASS V.—TEXTILES, CLOTHING, DRAPERY, ETC.			
136	Apparel, clothing, and hosiery, viz. :— (1) Apparel made to the order, or measurement, of residents in New Zealand, and intended for the individual use of such residents, whether imported by the residents themselves or otherwise ; uniform clothing made to measurements sent from New Zealand (2) <i>Shirts, pyjamas, and nightdresses, not being knitted or made-up from knitted materials ; collars and cuffs for shirts</i> (3) <i>Braces, suspenders, garters, belts, and similar articles</i> (4) <i>Gloves, and mittens, other than those composed wholly or principally of rubber or asbestos</i> (5) <i>Neckties</i> (6) <i>Men's and boys' overcoats n.e.i., suits, coats, trousers, waistcoats, and similar articles</i> (7) <i>N.e.i.</i>	40 per cent. ad val. 20 per cent. ad val. 20 per cent. ad val. 20 per cent. ad val. 20 per cent. ad val. 25 per cent. ad val. 25 per cent. ad val.	65 per cent. ad val. 50 per cent. ad val.
137	Omitted.		
138	Bags and sacks of textile or felt, all kinds, n.e.i., printed or unprinted ; filter bags and sheaths ..	15 per cent. ad val.	35 per cent. ad val.
139	Omitted.		
140	<i>Corn-sacks, wool-packs, and wool-pockets ; bags or sacks of jute hemp or hessian ; bags or sacks of New Zealand tow or flax</i>	Free	Free.
141	Battery-blanket not exceeding 3 feet wide, material for filter-cloths, and plush or other cloth, on declaration that it will be used only for <i>mining or gold-saving</i> purposes	Free	10 per cent. ad val.
142	Boot and similar laces, of any material other than leather	20 per cent. ad val.	45 per cent. ad val.
143	<i>Braids, and bindings, all kinds, n.e.i. ; cords, n.e.i., of wool, cotton, silk, imitation silk, artificial silk, or of combinations of these materials with one another or with any other material</i>	20 per cent. ad val.	45 per cent. ad val.
144	Brattice-cloth of jute or hessian	Free	15 per cent. ad val.
145	Bunting, in the piece	Free	15 per cent. ad val.
146	<i>Buttons, crochet, and similar</i>	Free	20 per cent. ad val.
147	<i>Buttons n.e.i.</i>	Free	Free.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential	General Tariff.
		Column No. 1.	Column No. 2.
CLASS V.—TEXTILES, CLOTHING, DRAPERY, ETC.— <i>continued.</i>			
148	Collar check, similar material plain, and horse-cover-lining material, in the piece, of such quality as may be approved by the Minister	Free	10 per cent. ad val.
149	Cotton, raw	Free	Free.
150	Cotton and other waste, engineers'	Free	10 per cent. ad val.
151	Drapery n.e.i.	20 per cent. ad val.	45 per cent. ad val.
152	Elastics, all kinds, including boot and brace elastics; elastic threads and cords; plain <i>tape</i> of cotton, linen, or jute; <i>webbings</i> , all kinds, including elastic <i>webbings</i> ; dressmakers' beltings, including cotton petershams, whether plain or circular woven, or reinforced; woven looping and labels, for boots; labels, and hangers, woven, for clothing and other textile articles, including hanger material, plain or otherwise, n.e.i.; chain coat-hangers; woven bandings, bands, tapes, and similar articles (not including arm-bands and hat-bands), with printed, woven, or embroidered lettering, trade-name, or trade-mark, suited for use with boots or other apparel	Free	10 per cent. ad val.
153	Feathers, ornamental; artificial flowers leaves or sprays; natural flowers, leaves, and sprays, dyed, painted, or similarly treated	20 per cent. ad val.	50 per cent. ad val.
154	Omitted.		
155	Felt piece-goods, n.e.i., not including <i>felted textiles</i>	Free	10 per cent. ad val.
156	<i>Felted textiles</i> , in the piece, on declaration that they will be used only for such manufacturing and industrial purposes as may be approved by the Minister	Free	10 per cent. ad val.
157	Flags, viz. :— (1) The Union Jack or any flag of which the Union Jack is part	Free	20 per cent. ad val.
	(2) N.e.i.	20 per cent. ad val.	40 per cent. ad val.
158	Flock	Free	30 per cent. ad val.
159	Floor coverings, viz. :— (1) Carpets, floor coverings, floor rugs, mats, and matting, n.e.i.	20 per cent. ad val.	50 per cent. ad val.
	(2) Linoleum, cork carpets, and rubber flooring, including mats, matting, and floor-rugs, of <i>similar</i> material	20 per cent. ad val.	45 per cent. ad val.
160	Furs and other similar skins, and articles made therefrom, viz. :— (1) Fur skins, green or sun-dried— Up to and including 31st October, 1934	5 per cent. ad val.	5 per cent. ad val.
	On and after 1st November, 1934	Free	Free.
	(2) Furs, and other similar skins, dressed or prepared, but not made up in any way— Up to and including 31st October, 1934	25 per cent. ad val.	25 per cent. ad val.
	On and after 1st November, 1934	15 per cent. ad val.	15 per cent. ad val.
	(3) Furs or <i>imitation</i> furs wholly or partly made up into apparel, rugs, or <i>other</i> articles; fur trimmings and <i>imitation</i> fur trimmings— Up to and including 31st October, 1934	37½ per cent. ad val.	60 per cent. ad val.
	On and after 1st November, 1934	25 per cent. ad val.	60 per cent. ad val.
161	Haberdashery n.e.i.	20 per cent. ad val.	45 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS V.—TEXTILES, CLOTHING, DRAPERY, ETC.— <i>continued.</i>			
162	Hair, natural, or imitation, curled, waved, or made up, in any way to make it suitable for wear ..	25 per cent. ad val.	50 per cent. ad val.
163	Hairpins, hatpins, safety pins, and <i>toilet pins</i> ..	20 per cent. ad val.	45 per cent. ad val.
164	Hats, and caps, in any stage of manufacture, including hat-hoods n.e.i. ..	20 per cent. ad val.	50 per cent. ad val.
165	Hat-hoods, felt, of wool or fur, or containing fur, unblocked and unsewn ..	Free	Free.
166	Hatmakers' materials—viz., hatters' <i>ribbons</i> , <i>galloons</i> , or <i>linings</i> , when cut up, or otherwise, under such conditions as the Minister may prescribe; leathers, ventilators, cork fronts for hats ..	Free	Free.
167	Kiln-cloth, of horsehair or similar material, also kiln-cloths made up from such material ..	Free	Free.
168	Lace, laces, and ribbons, n.e.i. ..	20 per cent. ad val.	45 per cent. ad val.
169	Leather cloth, and oil baize, plain or fancy, in the piece ..	Free	15 per cent. ad val.
170	Millinery of all kinds, including trimmed hats, caps, and bonnets ..	20 per cent. ad val.	50 per cent. ad val.
171	Wadding; <i>pins n.e.i.</i> ; knitting-pins; needles, viz.,—sewing, darning, and knitting; crochet hooks; hooks and eyes for apparel ..	Free	Free.
172	Printers' blanketing on declaration that it will be used only in printing ..	Free	10 per cent. ad val.
173	Rugs n.e.i., not suited for use as floor-coverings ..	20 per cent. ad val.	45 per cent. ad val.
174	Sewing cottons, silks, threads, and twists; crewel, flourishing, embroidery, darning, knitting, and crochet threads, of silk, artificial silk, imitation silk, linen, or cotton, or mixtures of the same, plain or fancy; gold and silver embroidery threads; mending yarns, of wool, or containing wool, not exceeding 45 yards in length ..	Free	10 per cent. ad val.
175	Silk for flour-dressing, in the piece ..	Free	Free.
176	Oiled silk, in the piece ..	Free	10 per cent. ad val.
177	Staymakers' corset-fasteners, corset-shields, corset steels, and busk-protectors ..	Free	Free.
178	Tailors' trimmings—viz.:— (1) Haircloths and imitation haircloths .. (2) Silesias, veronas, Italian cloths, and other lining-materials, of such descriptions as may be approved by the Minister ..	Free	Free.
179	Tarpaulins, tents, sails, rick- and wagon-covers ..	15 per cent. ad val.	40 per cent. ad val.
180	Textile <i>piece-goods</i> of cotton, linen, jute, hemp, other vegetable fibre, silk, imitation silk, artificial silk, or of combinations of these materials with one another, or with any other material (except wool or hair), whether plain, hemmed, whipped, or <i>similarly</i> worked, and <i>plain</i> tablecloths, table-napkins, towels, quilts, sheets, and <i>similar plain</i> articles, which have been manufactured wholly from such <i>piece-goods</i> merely by cutting, hemming, or any <i>similar</i> operation ..	Free	15 per cent. ad val.
181	Cotton <i>piece-goods</i> , viz.:—tubular woven or knitted cotton cloth <i>especially</i> suited for use as meat wraps; cheese bandages or caps ..	Free	Free.
182	Textile <i>piece-goods</i> —viz., <i>dress nets</i> , <i>curtain nets</i> , <i>embroidery nets</i> , and <i>similar nets</i> , <i>lace curtain material</i> , and veilings, all kinds; also fabrics of a like kind as may be determined by the Minister ..	20 per cent. ad val.	45 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential	General Tariff.
		Tariff.	
		Column No. 1.	Column No. 2.
CLASS V.—TEXTILES, CLOTHING, DRAPEY, ETC.—<i>continued.</i>			
183	Textile piece-goods, including textiles of wool, or containing wool, viz.:— (1) <i>Moquette</i> and <i>tapestry</i> , of wool, or containing wool (2) N.e.i.	15 per cent. ad val. 20 per cent. ad val.	40 per cent. ad val. 45 per cent. ad val.
184	All articles n.e.i., made of textile, felt, or other piece-goods, or of any combination of the same, wholly or partly made up or manufactured, and not being apparel or clothing either wholly or partly made up	20 per cent. ad val.	45 per cent. ad val.
185	Umbrellas, parasols, and sunshades	20 per cent. ad val.	45 per cent. ad val.
186	Umbrella makers' materials—viz., textile piece-goods approved by the Minister, and on such conditions as he may prescribe; sticks; runners; notches; caps; ferrules; cups; ribs; stretchers; tips; rings; running and capping leathers; prevents; splicing-tubes; annealed wires up to 4 inches in length; springs; <i>tassels</i> ; plated metal bands; fasteners or bands made up of elastic or webbing with all or any of the following attachments—ring, button, or tassel	Free	Free.
187	<i>Union textiles n.e.i.</i> , in the piece, the current domestic value of which does not exceed that specified by the Minister, when cut up and made into shirts, pyjamas, or underclothing, under such conditions and regulations as the Minister may prescribe .. (NOTE.—Until otherwise notified by Minister's Order, published in the <i>Gazette</i> , the current domestic value above referred to shall be deemed to be 1s. per yard.)	Free	10 per cent. ad val.
188	Upholsterers' materials—viz.:—hair-seating and imitation hair-seating; <i>gimp</i> ; curled hair; tufts; studs; cord tips; cord-knot holders; blind or shade pulls, suited for the manufacture of blinds	Free	Free.
189	Upholstery n.e.i.— Up to and including 31st May, 1935 On and after 1st June, 1935	25 per cent. ad val. 15 per cent. ad val.	50 per cent. ad val. 50 per cent. ad val.
190	Waterproof material in the piece, having within, or upon it, a coating of rubber	Free	15 per cent. ad val.
191	Yarn—viz., coir, flax, jute, and hemp	Free	Free.
192	Yarns of cotton, silk, <i>artificial silk</i> , <i>imitation silk</i> , or mixtures of the same	Free	10 per cent. ad val.
193	Yarns n.e.i.	20 per cent. ad val.	45 per cent. ad val.
CLASS VI.—LEATHER, LEATHER MANUFACTURES, GRINDERY, AND RUBBER GOODS.			
194	Belts, and belting, n.e.i., for driving machinery; conveyor belts, and belting, of rubber, textile, fibre, or combinations of these materials; cordage or rope on declaration that it will be used only for driving machinery	Free	25 per cent. ad val.
195	Boots, shoes, shoettes, sandals, clogs, pattens, slippers, and goloshes—namely, children's 0 to 9 inclusive	Free	20 per cent. ad val.
196	Boots, shoes, clogs, pattens, slippers, shoettes, sandals, goloshes, overshoes, and other footwear, n.e.i.	20 per cent. ad val.	50 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS VI.—LEATHER, LEATHER MANUFACTURES, GRINDERY, AND RUBBER GOODS— <i>continued.</i>			
197	Gumboots, half-knee, knee, or thigh, with soles either of leather or of rubber, and measuring not less than 9½ inches from the lowest point reached by the line of the top of the upper to a horizontal surface on which the boot is placed	Free	25 per cent. ad val.
198	Grindery, viz. :—		
	(1) Boot-protectors	Free	20 per cent. ad val.
	(2) Boot shoe and slipper heels, knobs, and soles, of rubber	Free	20 per cent. ad val.
	(3) Cork soles, and sock soles, except those composed wholly or partly of leather	Free	20 per cent. ad val.
	(4) Heel plates, and toe plates	20 per cent. ad val.	40 per cent. ad val.
	(5) Nails, pegs, rivets, and tacks, <i>peculiar</i> to use in bootmaking	Free	Free.
	(6) Shoemakers' <i>binding</i> and <i>beading</i>	Free	Free.
	(7) Shoemakers' wax, and heel balls	Free	Free.
	(8) Wooden heels, plain, or covered with leather, textile, or celluloid, and with or without tops of leather or metal and leather (leather tops not to exceed ½ inch in thickness)	Free	Free.
	(9) <i>Grindery</i> n.e.i.	Free	Free.
199	Hose, tubing, or piping, flexible, of canvas, rubber, metal, or other material (except leather), armoured or otherwise, n.e.i.	Free	25 per cent. ad val.
200	Leather, viz. :—		
	(1) Bookbinders' leather of qualities approved by the Minister and under conditions prescribed by him	Free	10 per cent. ad val.
	(2) Chamois leather	20 per cent. ad val.	40 per cent. ad val.
	(3) Goat-skins, and kid-skins, however dressed; <i>persians</i> ; <i>reptile</i> skins, dressed or undressed	Free	Free.
	(4) <i>Hide leathers</i> , kangaroo-skins, and wallaby-skins, <i>crust</i> or <i>rough tanned</i> , but <i>undressed</i>	5 per cent. ad val.	10 per cent. ad val.
	(5) Hog-skins	Free	10 per cent. ad val.
	(6) Leather, japanned, or enamelled; also such other leather specially suited for furniture and upholstery work, as may be approved by the Minister, and under conditions prescribed by him	Free	Free.
	(7) Sole leather, being bends each weighing 14 lb. net or over	3d. per lb.	5d. per lb.
	(8) Leather n.e.i.; belts (not being apparel), and belting, wholly or partly composed of leather	15 per cent. ad val., or 3d. per lb., whichever rate returns the higher duty	25 per cent. ad val., or 5d. per lb., whichever rate returns the higher duty.
	(9) Parchment or vellum made from skins	Free	20 per cent. ad val.
201	Leather board, or compo, composed of skivings, split leathers, leather scraps, or the same mixed with other material, cemented and pressed together, cut into shapes or otherwise	1s. per lb.	1s. per lb.
202	Leather laces; vamps, and uppers; leather cut into shapes; clog and patten soles; leather leggings	20 per cent. ad val.	50 per cent. ad val.
203	Leather manufactures n.e.i.	20 per cent. ad val.	50 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS VI.—LEATHER, LEATHER MANUFACTURES, GRINDERY, AND RUBBER GOODS—<i>continued.</i>			
204	Portmanteaux; trunks; bags of leather or of leather cloth; attaché-cases, suit-cases, and similar receptacles (not including basketware, wickerware, or receptacles made of similar materials) ..	20 per cent. ad val.	50 per cent. ad val.
205	Rubber, manufactures of, viz.:—		
	(1) Articles composed wholly or principally of rubber, viz.:—		
	(a) Water beds and cushions, ice bags and caps, air beds, air cushions, urinals	Free	20 per cent. ad val.
	(b) Hot water bags and hot water bottles	Free	20 per cent. ad val.
	(2) Rubber gloves, n.e.i.	Free	20 per cent. ad val.
	(3) Rubber or guttapercha solutions and cements	Free	10 per cent. ad val.
	(4) Rubber tiring suited for use on perambulator-wheels	Free	10 per cent. ad val.
	(5) Rubber tires, viz.:— bicycle, tricycle, perambulator, and similar, and inner tubes of rubber for pneumatic tires, not exceeding 1½ inches in diameter	Free	20 per cent. ad val.
	(6) (a) Pneumatic rubber tires, and inner tubes of rubber therefor, n.e.i.; also <i>moulded</i> rubber <i>strip</i> suited for the repair of such tires	2½d. per lb.	8d. per lb.
	(b) <i>Solid</i> rubber tires, including any material in combination therewith, and rubber tiring, n.e.i.	1d. per lb.	4d. per lb.
	(7) Rubber tire repair <i>outfits</i> for bicycles, cycles, and motor vehicles, consisting of rubber solution, sheet rubber, and such other articles as may be enumerated by the Minister	Free	10 per cent. ad val.
	(8) Rubber valves and teats for feeding-bottles, and rubber teats for use in feeding animals	Free	20 per cent. ad val.
206	Saddlery, harness, whips, and whip-thongs ..	20 per cent. ad val.	45 per cent. ad val.
207	Tanners', curriers', and bootmakers' <i>inks and stains</i>	Free	Free.

CLASS VII.—GLASS, CHINA, EARTHENWARE, STONE, AND CEMENTS.

208	<i>Bottles and jars</i> , empty <i>plain</i> glass, not being cut or ground except as specified, viz.:—		
	(1) <i>Bottles or jars specially suited</i> for the distribution of milk or cream; <i>syphon</i> bottles for aerated waters; <i>opal</i> glass bottles and jars; all bottles or jars <i>ground</i> only at the neck for stopper or cap; infants' feeding bottles with or without attachments	Free	25 per cent. ad val.
	(2) Other kinds, viz.:—		
	(a) Having a <i>capacity</i> exceeding one fluid ounce	20 per cent. ad val.	50 per cent. ad val.
	(b) N.e.i.	Free	25 per cent. ad val.
209	<i>Bottles and jars</i> , viz.:— <i>Plain</i> empty stone <i>bottles</i> ; <i>plain</i> empty earthen <i>jars</i> , up to 3 inches in diameter at the mouth, whether wickered or not	Free	20 per cent. ad val.
210	<i>Jars</i> , or other dutiable vessels, containing free goods or goods subject to a specific rate of duty, and being ordinary trade packages for the goods contained in them	Free	Free.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS VII.—GLASS, CHINA, EARTHENWARE, STONE, AND CEMENTS— <i>continued.</i>			
211	Bricks, fireclay, and refractory materials, viz. :—		
	(1) Firebricks	Free	45 per cent. ad val.
	(2) Bricks n.e.i.	Free	Free.
	(3) <i>Refractory materials n.e.i.</i> , viz. :—		
	Ganister, silica clay, silica bricks, magnesite bricks, and similar bricks blocks or linings, specially suited for use in furnaces retorts and similar articles ..	Free	Free.
	(4) Fireclay ground n.e.i.	Free	45 per cent. ad val.
212	Building materials, viz. :—		
	(1) Roofing tiles, ridging, and finials, glass, and earthen	10 per cent. ad val.	30 per cent. ad val.
	(2) <i>Sheets</i> , plain or corrugated, roofing slates and tiles, ridging, and finials, composed of cement and asbestos or of similar materials	Free	15 per cent. ad val.
	(3) Plaster-pulp sheets, plaster board, and <i>similar materials</i>	10 per cent. ad val.	45 per cent. ad val.
	(4) Roofing-slates n.e.i.	Free	Free.
213	Cement, Portland, and other structural, or building cement	8d. per cwt.	1s. 6d. per cwt.
214	Chinaware, <i>earthenware</i> , and porcelainware, viz.— breakfast, dinner, and tea <i>sets</i> ; <i>cups</i> , <i>saucers</i> , <i>plates</i> , <i>dishes</i> , and such <i>similar</i> articles suited for <i>table use</i> as may be approved by the Minister—		
	Up to and including 30th September, 1934	20 per cent. ad val.	45 per cent. ad val.
	On and after 1st October, 1934	Free	45 per cent. ad val.
215	Chinaware, earthenware, porcelainware, and stoneware, n.e.i.	20 per cent. ad val.	45 per cent. ad val.
216	Drainage-pipes, drainage-tiles, conduit-pipes, and chimney-pots, of earthenware, concrete, or <i>similar materials</i> —		
	Up to and including 31st May, 1935	20 per cent. ad val.	45 per cent. ad val.
	On and after 1st June, 1935	Free	45 per cent. ad val.
217	Eyes, artificial	Free	Free.
218	Flooring, wall, hearth, and garden tiles	20 per cent. ad val.	45 per cent. ad val.
219	Glass <i>sheet</i> , common window or plate, whether polished, coloured, bent or otherwise, cut to any size or shape, n.e.i.	Free	10 per cent. ad val.
220	Glass, plate or <i>sheet</i> , in sizes not exceeding 20 superficial feet, only on declaration that it will be used in the manufacture of bevelled or silvered glass	Free	Free.
221	Glass plates (engraved) for photo-lithographic work	Free	Free.
222	Glass, bevelled, silvered, or with rounded or polished edges; mirrors, and looking-glasses, framed or unframed—		
	Up to and including 31st October, 1934	25 per cent. ad val.	50 per cent. ad val.
	On and after 1st November, 1934	15 per cent. ad val.	50 per cent. ad val.
223	Glass cloches or bells specially suited for horticultural purposes	Free	Free.
224	Glass rods, tubes or tubing, <i>plain</i>	Free	10 per cent. ad val.
225	Glassware n.e.i.; globes, and chimneys, for lamps, n.e.i.; lamps, lanterns, and lampwick, n.e.i. ..	20 per cent. ad val.	45 per cent. ad val.
226	Lamps, <i>miners' safety</i> , and glasses therefor; lamps <i>peculiarly adapted</i> for use on harbour beacons and lighthouses, also <i>appliances peculiar</i> to such lamps; side lights, and head lights, especially suited for the use of ships	Free	Free.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS VII.—GLASS, CHINA, EARTHENWARE, STONE, AND CEMENTS—<i>continued.</i>			
227	Lenses, all kinds, unmounted, and without attachments	Free	20 per cent. ad val.
228	Plaster-of-Paris	Free	Free.
229	Stone, viz. :—		
	(1) Marble, in the rough, or rough-sawn, not dressed or polished	Free	Free.
	(2) Granite, or other stone, n.e.i., in the rough, including scabbled from the pick	Free	10 per cent. ad val.
	(3) Granite, or other stone, n.e.i., rough-sawn, not dressed or polished	5 per cent. ad val.	15 per cent. ad val.
	(4) Granite, or other stone, and imitation stone, n.e.i., viz. :—		
	(a) Dressed or polished	20 per cent. ad val.	45 per cent. ad val.
	(b) Articles n.e.i. made therefrom or from cement	20 per cent. ad val.	45 per cent. ad val.
	(5) Marble dressed or polished and articles n.e.i. made from marble	20 per cent. ad val.	25 per cent. ad val.
	(6) Slates specially suited for the manufacture of billiard-tables	Free	Free.
230	Stones, mill, grind, oil, and whet	Free	Free.
231	Watch glasses and similar articles	Free	20 per cent. ad val.

CLASS VIII.—FANCY GOODS, MUSICAL INSTRUMENTS, SPORTING GOODS, AND PHOTOGRAPHIC GOODS.

232	Antiques and works of art, as may be approved by the Minister, and on conditions prescribed by him provided that he is satisfied that such articles were produced or manufactured at least one hundred years prior to the date of importation	Free	Free.
233	Artists' materials—viz., academy boards, canvas in the piece or on stretchers, oiled paper and drawing-paper in blocks, colours, palettes, and palette-knives	Free	25 per cent. ad val.
234	Camera covers and cases	20 per cent. ad val.	50 per cent. ad val.
235	Cards, playing	6d. per pack	1s. per pack.
236	(1) Cigarette-paper entered to be warehoused in any bonded tobacco-factory licensed under the Tobacco Act, 1908, for the manufacture therein of cigarettes	Free	Free.
	(2) Cigarette-tubes, -papers, and -paper, n.e.i.	½d. for each 60 cigarette tubes or papers or the equivalent of 60 cigarette tubes or papers	¾d. for each 60 cigarette tubes or papers or the equivalent of 60 cigarette tubes or papers.
237	Clocks, time-registers, and time-detectors	20 per cent. ad val.	45 per cent. ad val.
238	Clocks specially suited for use in timing flights of pigeons	Free	Free.
239	Fancy goods, and toys; sporting, gaming, and athletic requisites, n.e.i., including billiard requisites n.e.i.; fishing-tackle n.e.i., including artificial flies and other baited hooks; walking-sticks; combs, hair and toilet	20 per cent. ad val.	50 per cent. ad val.
240	Films for cinematographs and similar instruments	Free	Free.
241	Greenstone, cut and polished, unmounted	20 per cent. ad val.	20 per cent. ad val.
242	Jewellery; plate, gold or silver; platedware	20 per cent. ad val.	50 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential	General Tariff.
		Column No. 1.	Column No. 2.
CLASS VIII.—FANCY GOODS, MUSICAL INSTRUMENTS, SPORTING GOODS, AND PHOTOGRAPHIC GOODS — <i>continued.</i>			
243	Lay figures, busts, and dress stands	20 per cent. ad val.	45 per cent. ad val.
244	Magic lanterns, cinematographs, and <i>similar</i> instruments, including accessories peculiar thereto n.e.i.	20 per cent. ad val.	45 per cent. ad val.
245	Medals—viz., war medals, humane societies', and similar, also such miniatures of the same as may be approved by the Minister; old coins	Free	Free.
246	Mouldings in the piece, and <i>panels</i> , suited for use in picture-frames or furniture-making, in building construction, or for <i>similar</i> purposes	20 per cent. ad val.	45 per cent. ad val.
247	Musical instruments, and parts, viz.:— (1) <i>Band</i> instruments entered by or for any band or musical society duly registered and incorporated under the Incorporated Societies Act, 1908, on declaration by a responsible officer of such band or society that the said instruments will remain the property of the band or society and will not be sold or otherwise disposed of without payment of the duty otherwise imposed under the Tariff	Free	Free.
	(2) Musical instruments, imported for exclusive use by bands which are approved by the Defence Department, and under such conditions as the Minister may prescribe	Free	Free.
	(3) Organs, viz., <i>great</i> organs and <i>similar</i> organs	Free	Free.
	(4) Pianos, player pianos, organs n.e.i., harmoniums, and <i>similar</i> instruments	Free	45 per cent. ad val.
	(5) Musical instruments n.e.i.	Free	45 per cent. ad val.
	(6) Organ pipes and stop-knobs; metal piano frames; articles for the <i>manufacture or repair</i> of organs, harmoniums, pianos, or player-pianos—viz., <i>action work, player mechanism</i> , and keys in frames or otherwise	Free	Free.
	(7) Strings of metal wire, catgut, or similar material, <i>especially suited</i> for musical instruments	Free	Free.
248	(1) Phonographs, gramophones, graphophones, and similar instruments, including accessories peculiar thereto, n.e.i.	10 per cent. ad val.	45 per cent. ad val.
	(2) Voice recording and reproducing appliances specially suited for office use, also recording-shaving appliances for use therewith	Free	20 per cent. ad val.
249	Records for phonographs, gramophones, and for <i>similar</i> instruments	Free	25 per cent. ad val.
250	Tuning-forks, and other appliances, peculiarly suited for use in tuning musical instruments	Free	20 per cent. ad val.
251	Paintings, pictures, statuary, and other works of art, as may be approved by the Minister, executed by New Zealand students within five years (or within such longer period as the Minister may in any case direct) after the time of their departure from New Zealand for the purpose of undergoing a period of tuition abroad, upon evidence to the foregoing effect being produced to the satisfaction of a Collector of Customs	Free	Free.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential	General Tariff.
		Column No. 1.	Column No. 2.
CLASS VIII.—FANCY GOODS, MUSICAL INSTRUMENTS, SPORTING GOODS, AND PHOTOGRAPHIC GOODS — <i>continued.</i>			
252	Paintings, statuary, other works of art, curios, and other articles approved by the Minister, for display in public museums, the buildings of <i>public institutions</i> or art associations registered as corporate bodies, public parks or other public places, on such conditions as may be prescribed by the Minister	Free	Free.
253	Paintings, pictures, drawings, engravings, and photographs, n.e.i., framed or unframed; picture or photograph frames or mounts (NOTE.—No painting, drawing, or photograph, in any medium, shall be assessed at a value for duty exceeding £5, provided that if the Collector is of opinion that duty on the frame of any such painting, drawing, or photograph, is being, or is likely to be intentionally evaded or avoided by this provision, he may require that duty shall be charged separately on such frame.)	20 per cent. ad val.	45 per cent. ad val.
254	Photographic cameras	20 per cent. ad val.	45 per cent. ad val.
255	Photographic goods n.e.i.	20 per cent. ad val.	45 per cent. ad val.
256	Photographs, unframed, of personal friends, not for purposes of trade	Free	Free.
257	Precious stones, and <i>semi-precious</i> stones, cut or uncut, if unmounted or unset	5 per cent. ad val.	5 per cent. ad val.
258	Sensitized surfaces, and albumenized paper, plain, not being postcards or other stationery	Free	25 per cent. ad val.
259	Slides for magic lanterns	Free	Free.
260	Statues, statuettes, casts, and bronzes	20 per cent. ad val.	45 per cent. ad val.
261	Tobacco pipes, pouches, and cases, cigar and cigarette holders and cases	20 per cent. ad val.	50 per cent. ad val.
262	Toilet preparations, and perfumery, n.e.i., including perfumed oil— Up to and including 30th September, 1934 On and after 1st October, 1934	35 per cent. ad val. 25 per cent. ad val.	55 per cent. ad val. 55 per cent. ad val.
263	<i>Trophies, prizes, flags, medals, medallions, badges, and other decorations, which have been awarded or presented or which are to be awarded or presented to persons in New Zealand and which have been donated by persons resident abroad; trophies and prizes won abroad; medals, badges, flags, and similar articles, approved by the Minister, imported by New Zealand branches of the Navy League, St. John Ambulance Association, or similar patriotic ambulance or other societies</i>	Free	Free.
264	Watches	20 per cent. ad val.	30 per cent. ad val.
CLASS IX.—PAPER AND STATIONERY.			
265	Omitted.		
266	Bookbinders' materials—viz., head-bands, tacketing-gut, marbling-colours, blue or red paste for ruling-ink	Free	Free.
267	Articles made of cardboard, papier-maché, or similar material, viz. :— (1) Flower-pots, table and household utensils, n.e.i. (2) Cream-mugs, honey-jars, and <i>similar receptacles</i> , printed or otherwise	20 per cent. ad val. Free	45 per cent. ad val. Free.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff.	General Tariff.
		Column No. 1.	Column No. 2.
CLASS IX.—PAPER AND STATIONERY— <i>continued.</i>			
268	Cardboard boxes, and paper boxes, complete; paper, and cardboard, cut or shaped for wrappers boxes or other receptacles	20 per cent. ad val.	50 per cent. ad val.
269	Cardboard, pasteboard, wood-pulp board, corrugated board, fibre board, strawboard and similar board, of size not less than 20 inches by 15 inches or the equivalent and weighing not less than 1½ oz. per sheet of 20 inches by 15 inches or the equivalent; cloth-lined board of size not less than 20 inches by 15 inches or the equivalent; <i>millboard</i> , of size not less than 15 inches by 15 inches or the equivalent	Free	Free.
270	Cardboard, pasteboard, wood-pulp board, corrugated board, millboard, fibre board, straw-board, and cloth-lined board, n.e.i.	20 per cent. ad val.	45 per cent. ad val.
271	Celluloid, and <i>similar</i> materials, plain, in sheets or rolls, unprinted, n.e.i.	Free	Free.
272	Crayons, all kinds	Free	25 per cent. ad val.
273	Directories of New Zealand, or of any part thereof; covers for directories	20 per cent. ad val.	50 per cent. ad val.
274	Envelopes and bags, paper, n.e.i.	25 per cent. ad val.	55 per cent. ad val.
275	Envelopes and bags of celluloid or <i>similar</i> material	Free	45 per cent. ad val.
276	Handbills n.e.i., circulars, programmes, playbills, printed posters, trade catalogues, price-lists, and fashion-plates	6d. per lb.	1s. 6d. per lb.
	(NOTE.—This shall not apply to trade catalogues or price-lists of the goods of firms or persons having no <i>established business</i> in New Zealand or to cut samples mounted in books or on folders or cards or to colour cards provided that such books, folders, or cards are issued by and bear the name and overseas address of the firm or person whose goods are represented therein.)		
277	Ink powders, and ink pellets, n.e.i.	20 per cent. ad val.	45 per cent. ad val.
278	Ink, printing, black, in packages containing not less than 1 cwt., the current domestic value of which does not exceed 7d. per lb.	Free	20 per cent. ad val.
279	Ink, printing, n.e.i.; stencilling and similar inks; show-card or poster colours in <i>liquid</i> form	15 per cent. ad val.	40 per cent. ad val.
280	Ink n.e.i., including writing, drawing, and marking ink	20 per cent. ad val., or 2s. per gallon, whichever rate returns the higher duty	45 per cent. ad val., or 4s. per gallon, whichever rate returns the higher duty.
281	Maps, charts, plans, and similar articles	Free	Free.
282	Omitted.		
283	Omitted.		
284	Paper, viz. :—Bleached sulphite or similar paper, on declaration that it will be used only in the manufacture of twine or imitation wickerware	Free	Free.
285	Carpet-felt paper, and paper-felt n.e.i.	Free	20 per cent. ad val.
286	Paper on declaration that it will be used only in the manufacture of cartridges (not including paper for wrapping cartridges or other goods)	Free	Free.
287	Emery-paper, emery-cloth, and glass-paper, cut into shapes, in rolls, or in sheets	Free	25 per cent. ad val.
288	Filter-paper, and filter-papers; filter-pulp	Free	Free.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS IX.—PAPER AND STATIONERY—<i>continued.</i>			
289	Monotype-paper, in rolls, suitable for use with monotype machine	Free	20 per cent. ad val.
290	Paperhangings	Free	25 per cent. ad val.
291	Paper-lace, embossed, and similar material, suitable for use in the manufacture of cardboard boxes	Free	Free.
292	Paper-pulp, for the manufacture of paper	Free	Free.
293	Printing-paper and writing-paper, in rolls not less than 10 inches wide, wholly or partly carbon-coated on one side, on declaration that it will be used only in the manufacture of counter-check books	Free	Free.
294	Paper seed-pockets, printed, or lithographed, <i>especially suited</i> for packing seeds	Free	20 per cent. ad val.
295	Paper, unprinted—viz. :—true vegetable parchment; glazed transparent greaseproof paper greaseproof imitation parchment paper and similar paper of such qualities as may be approved by the Minister	Free	Free.
296	Paper (other than <i>wrapping</i> paper) waxed, unprinted; also such paper printed and then waxed	Free	20 per cent. ad val.
297	Paper, celluloid, or <i>similar</i> materials, and wrappers made from such materials, <i>printed, lithographed, or ruled, n.e.i.</i>	20 per cent. ad val.	55 per cent. ad val.
298	<i>Wrapping-paper</i> , printed or unprinted, viz. :— (1) In sheets of size not less than 20 inches by 15 inches or the equivalent or in rolls not less than 10 inches wide— (a) Of <i>substance</i> not lighter in weight than $\frac{1}{4}$ ounce per <i>sheet</i> of 20 inches by 15 inches or the equivalent (b) N.e.i. (2) In sheets of size less than 20 inches by 15 inches or the equivalent or in rolls less than 10 inches wide (except such rolls <i>especially suited</i> for industrial or <i>similar</i> purposes in such widths not exceeding 2 inches as the Minister may determine)	6s. 6d. per cwt. 6s. 6d. per cwt., or 20 per cent. ad val., whichever rate returns the higher duty	10s. 6d. per cwt. 10s. 6d. per cwt., or 50 per cent. ad val., whichever rate returns the higher duty.
299	Paper of qualities and sizes approved by the Minister, on declaration that it will be used by orchardists only in wrapping fruit	Free	Free.
300	Paper, viz. :— (1) Carbon and <i>similar</i> copying paper, n.e.i. (2) N.e.i., including tin-foil paper, and gummed paper n.e.i.,— (a) In sheets of size less than 20 inches by 15 inches or the equivalent (b) In sheets of size not less than 20 inches by 15 inches or the equivalent	Free 20 per cent. ad val. Free	20 per cent. ad val. 40 per cent. ad val. 10 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential	General Tariff.
		Column No. 1.	Column No. 2.
CLASS IX.—PAPER AND STATIONERY— <i>continued.</i>			
	Paper— <i>continued.</i>		
	(2) N.e.i., &c.— <i>continued.</i>		
	(c) In rolls less than 10 inches wide except such rolls specially suited for industrial or <i>similar</i> purposes in such widths not exceeding 2 inches as the Minister may determine	20 per cent. ad val. Free	40 per cent. ad val. 20 per cent. ad val.
	(d) In rolls n.e.i.		
301	Printed books papers music or advertising-matter, n.e.i.	Free	Free.
302	Religious tracts handbills and folders	Free	Free.
303	Show-cards, and calendars, all kinds, including glacier stickers suited for exhibition on windows	20 per cent. ad val.	50 per cent. ad val.
304	Stationery, and paper, manufactured—viz., account-books, scribbling-books, letter-books, copying letter-books, counter books, guard books, copy-books with headlines on each page, drawing-books, sketch-books, diaries, birthday-books, scribbling, and letter blocks; book-covers; book-markers; billhead, invoice, and statement forms; cheque, and draft forms; tags; labels, all kinds; printed window-tickets; blotting-pads; Christmas, New Year, birthday, Easter, and other booklets and cards, n.e.i.; printed, lithographed, ruled, or embossed stationery, n.e.i.; albums, all kinds	20 per cent. ad val.	50 per cent. ad val.
305	Stationery n.e.i.; cards, printers' menu, programme, calendar, Christmas, and similar, of cardboard, celluloid, or similar material, edged, or having embossed or printed thereon such words as "Menu," "Calendar," "Christmas Greetings," but otherwise unprinted, and suited to be completed in New Zealand	20 per cent. ad val.	45 per cent. ad val.
306	Sunday school and day school lesson sheets and cards; Sunday school tickets, and <i>reward</i> cards, being scriptural or religious motto cards, and having no reference on them to Christmas, New Year, Easter, or birthdays	Free	Free.

CLASS X.—METALS AND MACHINERY.

307	Ball bearings, and roller bearings, not being ball or roller bearing plummer or hanger blocks; steel balls, and rollers, suitable for ball or roller bearings	Free	15 per cent. ad val.
308	Beekeepers' tools, implements, and apparatus—viz., metal fittings for beehives, bee-smokers, wax-extractors, queen-cages, comb foundation, foundation machines, honey-knives, honey-extractors, queen-rearing outfits, wax-presses, <i>tools peculiar to bee-keepers' use</i> , gloves of textile soaked in oil, and rubber gloves, specially suited for beekeepers' use, and such other articles, appliances, and implements, <i>peculiar to use in beekeeping</i> , as may be approved by the Minister	Free	Free.
309	Bellows n.e.i.	20 per cent. ad val.	45 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
<i>CLASS X.—METALS AND MACHINERY—continued.</i>			
310	Bolts, and bolt ends, up to 24 inches in length, including insulator bolts, n.e.i.; nuts, blank or screwed; metal threaded screws, screws for wood; set-screws, engineers' studs, taper pins, and split pins; rivets and washers	Free	20 per cent. ad val.
311	Buckles, and <i>similar</i> articles, wholly of metal (other than precious metal) even if covered with leather or cloth	Free	25 per cent. ad val.
312	Castors <i>suited</i> for furniture	Free	25 per cent. ad val.
313	Chain, and chains, metal (other than key, watch, bracelet, pendant, eyeglass, and similar chains, and chain made of precious metal), plain, or with hook, swivel, or ring attached, n.e.i.	Free	20 per cent. ad val.
314	Chain-belt (not being conveyor chain or belting), loose-link, and other	Free	25 per cent. ad val.
315	Clips, tags, rings, and <i>similar</i> articles, for the identification of live-stock, poultry, fish, and other animals; metal labels with names of trees plants or shrubs stamped or cast thereon, specially suited for use in botanical gardens, public parks, and similar places	Free	Free.
316	Cocks, metal, low pressure, not exceeding $\frac{1}{2}$ inch in <i>internal diameter</i> , and lubricators, on declaration by a manufacturer that they will be used by him solely in the completion of articles in New Zealand	Free	Free.
317	Culverts of galvanized corrugated iron (of 10 to 18 Birmingham wire gauge), iron gates for the same, and fluming of plain or corrugated galvanized iron (of 10 to 18 Birmingham wire gauge), on declaration by an official of a duly constituted local government body that they will be used only on public works	Free	Free.
318	Cylinders for compressed gases	Free	Free.
319	Eyelets n.e.i.	Free	Free.
320	Filters, and appliances specially suited for the chemical treatment of water, as may be approved by the Minister, on declaration by an official of a duly constituted local government body that they will be used only in purifying water-supplies, or on declaration to the satisfaction of the Minister that they will be used only in purifying water-supplies for dairying purposes	Free	20 per cent. ad val.
321	Firearms and fittings thereof, viz. :—		
	(1) Rifles, .22 calibre; rifles, .303 calibre (including service fittings thereof); rifles, n.e.i., of such calibres as may be authorized by the Minister of Defence (including service fittings thereof)	Free	25 per cent. ad val.
	(2) Sights for military rifles, of such patterns as may be approved by the Minister; cleaning rods specially suited for use with rifles of .22 calibre, or with rifles of such calibres as may be authorized by the Minister of Defence	Free	25 per cent. ad val.
	(3) Firearms n.e.i.	20 per cent. ad val.	45 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS X.—METALS AND MACHINERY— <i>continued.</i>			
322	Cartridges, cartridge cases, and materials for the manufacture thereof, viz. :—		
	(1) Cartridges—		
	(a) Shot, 10 to 24 bore	3s. per 100, or 30 per cent. ad val., whichever rate returns the higher duty	5s. per 100, or 55 per cent. ad val., whichever rate returns the higher duty.
	(b) Shot, n.e.i.	20 per cent. ad val.	50 per cent. ad val.
	(c) Ball, .22 calibre	Free	25 per cent. ad val.
	(d) N.e.i.	20 per cent. ad val.	45 per cent. ad val.
	(2) Cartridge cases—		
	(a) 10 to 24 bore	1s. 6d. per 100, or 30 per cent. ad val., whichever rate returns the higher duty	2s. 6d. per 100, or 50 per cent. ad val., whichever rate returns the higher duty.
	(b) N.e.i.	20 per cent. ad val.	45 per cent. ad val.
	(3) Parts of cartridge-cases, including tubes for the manufacture of cartridge-cases; gun-wads, all kinds	30 per cent. ad val.	50 per cent. ad val.
	(4) Shot and bullets	10s. per cwt.	20s. per cwt.
	(5) Metal cups for the manufacture of cartridge-cases	Free	Free.
323	Percussion caps; detonators	Free	Free.
324	Guns, tools, and ammunition, specially suited for use in whaling	Free	20 per cent. ad val.
325	Fire engines; chemical fire-engines; chemical fire-extinguishers, including such chemicals n.e.i. for charging the same as may be approved by the Minister; fire-hose, and couplings therefor, portable fire-escapes, fire-ladders, also fire-reels, on declaration that they will be used only by fire-brigades; and such other articles (including firemen's helmets) peculiar to use by fire-brigades or in fire extinguishing, as may be approved by the Minister	Free	20 per cent. ad val.
326	Fishhooks, unmounted and without attachments. .	Free	25 per cent. ad val.
327	Galvanized-iron manufactures, n.e.i., made up from galvanized iron, or from plain sheet iron and then galvanized; japanned or lacquered metalware; furniture, cabinetware, and shelving, specially suited for office shop or warehouse use, made up from sheet metal not exceeding 0.080 inch in thickness	20 per cent. ad val.	50 per cent. ad val.
328	Implements and fittings specially suited for use in straining or stretching fencing wires	Free	10 per cent. ad val.
329	Incubators for poultry-raising	Free	40 per cent. ad val.
330	Iron drums, empty, not exceeding 10 gallons capacity	Free	20 per cent. ad val.
331	Lawn-mowers	20 per cent. ad val.	45 per cent. ad val.
332	Adding and computing machines and instruments; accounting and book-keeping machines; cash registering machines, not including recording paper; combined adding and typing machines; typewriters (including covers); duplicating machines and apparatus, n.e.i.; addressing machines	Free	25 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS X.—METALS AND MACHINERY— <i>continued.</i>			
333	Agricultural implements and machinery, viz. :—		
	(1) Cultivators; harrows; ploughs; drills; seed and fertilizer sowers or distributors combined or separate; lime sowers; seed or grain cleaners, and cellular seed or grain separators	10 per cent. ad val.	35 per cent. ad val.
	(2) N.e.i., including ploughs, cultivators, and seed drills, hand-worked, combined or separate; ploughs, single furrow mouldboard, not exceeding 266 lb. net weight; also the following parts of ploughs or harrows, viz.—mould-board plates unbent, steel share-plates cut to pattern, skeith-plates, plough beam forgings, and discs for harrows or ploughs	Free	Free.
	(3) Rabbit-traps and <i>similar</i> traps	Free	25 per cent. ad val.
334	Dairying machinery, and appliances, viz. :—		
	(1) <i>Churns</i> , power driven, including butter-workers; butter-packers, butter-pounders, and cheese-presses	Free	20 per cent. ad val.
	(2) <i>Dairying machinery n.e.i.</i> , including coolers but not including coil pipes or <i>similar</i> articles; machinery <i>especially suited</i> for use in the manufacture of dried milk, casein, sugar of milk, or other milk product; also the following articles on declaration that they will be used only in dairy factories, or in the manufacture of dried milk or other milk products, viz., vacuum-pans vats or tanks, lined with glass porcelain or enamel, milk-pasteurizers (not being coil pipes or <i>similar</i> articles)	Free	Free.
335	<i>Engines</i> , viz. :—		
	(1) Specially suited for use on <i>cycles</i>	10 per cent. ad val.	40 per cent. ad val.
	(2) Specially suited for use on motor-vehicles	15 per cent. ad val.	60 per cent. ad val.
	(3) Specially suited for use on tractors or traction engines, on declaration that they will be used only on such tractors or traction engines	Free	20 per cent. ad val.
336	Engines (including necessary controlling-gear therefor) specially suited for flying machines, on declaration that they will be used solely in the manufacture or completion of the same	Free	10 per cent. ad val.
337	Engine governors and turbine governors	Free	25 per cent. ad val.
338	<i>Machinery or appliances</i> , electrical, viz. :—		
	(1) (a) Machinery or appliances n.e.i. peculiar to the generation of electricity, to the transformation of pressures of electric currents, or to the conversion of one type of electric current to another; electric motors; slide rails for electric generators or electric motors	Free	25 per cent. ad val.
	(b) Batteries or cells not including storage batteries	15 per cent. ad val.	40 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff.	General Tariff.
		Column No. 1.	Column No. 2.
CLASS X.—METALS AND MACHINERY—<i>continued.</i>			
<i>Machinery or appliances, electrical—continued.</i>			
	(2) Switchboards, fuse boards, and distribution boards or boxes for electric circuits; shunt or voltage regulators; starters or controllers for electric motors; rheostats, and resistances n.e.i. including reactance or choking coils, for the reduction or control of electric currents, condensers, relays, electro-magnets, switches, wall-plugs and shoes or sockets therefor, circuit breakers, circuit makers, cut-outs, fuses, wire or cable connectors and <i>similar</i> articles, and terminals; lightning arresters for the protection of electrical apparatus	Free	25 per cent. ad val.
	(3) Carbons or electrodes for arc lamps, for electric furnaces, or for electric welding	Free	25 per cent. ad val.
	(4) Electric appliances n.e.i. peculiar to electro-plating, electro-chemistry, electro-metallurgy, surgery, telegraphy, telephony (not including <i>cabinets</i> or parts of <i>cabinets</i> for wireless broadcast receiving <i>sets</i>); X-ray tubes and electrical vacuum tubes not suitable for purposes of illumination	Free	25 per cent. ad val.
	(5) Electric locomotives; trolley-poles or collectors for electric tram-cars or electric locomotives; frogs, crossings, and line-ears, for overhead conductors for electric railways or tramways; rail bonds with terminals attached	Free	25 per cent. ad val.
	(6) Metal <i>poles</i> or <i>towers</i> , specially suited for use in electrical transmission-lines	Free	25 per cent. ad val.
	(7) Insulated cable and wire; carbon in block, sheet, or rod; mica, vulcanite, insulating-tape, and other insulating materials n.e.i., not including insulating-piping or tubing, or insulating fittings for pipes	Free	25 per cent. ad val.
	(8) Sparking-plugs for oil engines	Free	25 per cent. ad val.
	(9) (a) Wireless broadcast receiving <i>sets</i> , <i>built up</i> , but not mounted in <i>cabinets</i>	Free	35 per cent. ad val.
	(b) Wireless broadcast receiving <i>sets</i> , <i>mounted in cabinets</i> —		
	Up to and including 31st May, 1935	10 per cent. ad val.	45 per cent. ad val.
	On and after 1st June, 1935	Free	45 per cent. ad val.
	(10) N.e.i.	20 per cent. ad val.	45 per cent. ad val.
339	Incandescent filament electric-lamp bulbs, not being peculiar to surgical use, and having, at the <i>marked voltage</i> , a power consumption—		
	Not exceeding 8 watts	1d. per bulb	2½d. per bulb.
	Exceeding 8 watts and not exceeding 80 watts	2d. per bulb	6½d. per bulb.
	Exceeding 80 watts and not exceeding 180 watts	3d. per bulb	1s. 3d. per bulb.
	Exceeding 180 watts—		
	For the first 180 watts	6d. per bulb	1s. 3d. per bulb.
	For each additional 100 watts or fraction thereof	3d. per bulb	7½d. per bulb.
340	Electric lamps n.e.i., not being peculiar to surgical use	10 per cent. ad val.	35 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS X.—METALS AND MACHINERY— <i>continued.</i>			
	Machinery, machines, machine tools, and <i>appliances—continued.</i>		
	(11) Hydro-extractors	Free	50 per cent. ad val.
	(12) Weighing machines, scales, and balances, n.e.i.— Up to and including 31st October, 1934	20 per cent. ad val.	45 per cent. ad val.
	On and after 1st November, 1934	Free	45 per cent. ad val.
352	(13) Printing machines	Free	20 per cent. ad val.
	Machinery, machines, machine tools, engines, and <i>appliances</i> , as may be approved by the Minister, peculiar to use in manufacturing, industrial and similar processes	Free	25 per cent. ad val.
	(NOTE.—The Minister may refuse to approve the entry of any article under this item if he is satisfied that the same could have been made economically in New Zealand.)		
353	Machinery, machines, engines, and <i>other appliances</i> , n.e.i., viz. :—		
	(1) Gas heating and gas cooking appliances; valves, cocks, and <i>similar</i> articles, of brass or other <i>copper-alloy</i>	25 per cent. ad val.	50 per cent. ad val.
	(2) Gas compressing machines, viz., ammonia compressors	10 per cent. ad val.	25 per cent. ad val.
	(3) Electric cooking and electric heating <i>appliances</i>	20 per cent. ad val.	45 per cent. ad val.
	(4) Stone crushing machines, viz., <i>jaw crushers</i> ..	10 per cent. ad val.	35 per cent. ad val.
	(5) Concrete mixers	15 per cent. ad val.	40 per cent. ad val.
	(6) Other kinds	20 per cent. ad val.	45 per cent. ad val.
354	<i>Artificers' tools</i> , n.e.i., not including brushes or brushware; and the following tools—viz., axes, hatchets, spades, shovels, forks, picks, mattocks, hammers, scythes, sheep-shears, reaping-hooks, scissors (not less than 10 inches in length), butchers' and other cleavers and choppers, hand- saws, saw-blades machine or hand, bill-hooks, bush-hooks, slashers, and hedge-knives	Free	25 per cent. ad val.
355	Tanks, rectangular, of sheet iron, of a capacity not less than 200 gallons, if imported containing goods	Free	25 per cent. ad val.
356	(1) Hardware, hollowware, and ironmongery, n.e.i.; manufactured or partly manufactured articles of metal, and manufactured or partly manu- factured articles of metal in combination with any other material, n.e.i.	20 per cent. ad val.	45 per cent. ad val.
	(2) Porcelain enamelled cast iron baths	25 per cent. ad val.	50 per cent. ad val.
	(3) Builders' and cabinetmakers' hardware, viz. :— hinges (not being <i>gate hinges</i>) <i>suited</i> for doors, box-lids, or <i>similar</i> articles; <i>latches</i> , <i>latch</i> <i>sets</i> , <i>locks</i> , <i>lock sets</i> , and keys for locks; handles, <i>pulls</i> , <i>catches</i> , <i>clips</i> , <i>slides</i> , and <i>similar</i> articles, <i>suited</i> for use on drawers or cabinets; metal escutcheon plates; handles, <i>pulls</i> , <i>bolts</i> , <i>knockers</i> , <i>letter-plates</i> , and <i>bells</i> , for doors; metal <i>plugs</i> , <i>clips</i> , and <i>similar</i> fittings, specially <i>suited</i> for builders' use in affixing articles to concrete or plaster— Up to and including 31st October, 1934	20 per cent. ad val.	45 per cent. ad val.
	On and after 1st November, 1934	Free	45 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS X.—METALS AND MACHINERY— <i>continued.</i>			
357	Metal, viz. :—		
	(1) Copper, iron, lead, tin, and other metal, in billets, blooms, ingots, or pigs	Free	Free.
	(2) Aluminium, brass, copper, lead, tin, and other metal, n.e.i., in bars or rods (except cast bars or rods of copper alloy)	Free	10 per cent. ad val.
	(3) Gold, platinum, silver, or other precious or rare metals, viz., bar, foil, leaf, plate, sheet, strips, or wire, <i>plain</i>	Free	Free.
	(4) Iron, galvanized or <i>plain</i> black, viz., angle, tee, bar, bolt, channel, rod, and rolled girders; iron girders expanded, but otherwise unworked	Free	20 per cent. ad val.
	(5) Iron, viz. :—		
	(a) Sheet, plate (including rolled chequered plates), or hoop, <i>plain</i> , whether black, polished, galvanized, plated, tinned, or otherwise coated with metal, n.e.i.	Free	20 per cent. ad val. (except hoop 6 in. in width or over).
	(b) Corrugated sheet iron	Free	20 per cent. ad val.
	(6) Metal n.e.i., viz. :—foil, leaf; hoop, plate or sheet, <i>plain</i> , whether in the rough, polished, enamelled, galvanized, plated, tinned, or otherwise coated with metal	Free	10 per cent. ad val.
	(7) Shafting, plain rolled, or plain turned, but otherwise unwrought	Free	20 per cent. ad val.
	(8) Sheet, perforated or cellular	Free	20 per cent. ad val.
	(9) <i>Solder</i>	Free	Free.
	(10) Wire, metal, plain, n.e.i.; barbed fencing-wire; wire cut to lengths, looped, twisted, or plain, suited for baling and similar purposes	Free	10 per cent. ad val.
	(11) Metal cordage, not being gold or silver	Free	20 per cent. ad val.
358	Metallic and <i>similar</i> capsules	Free	25 per cent. ad val.
359	Nails or tacks, of copper, brass, and composition, n.e.i.; nails or tacks, n.e.i.; coopers' and <i>similar</i> hooks and tacks; staples; dog-spikes and deck-spikes	Free	20 per cent. ad val.
360	Nails or tacks, exceeding 1 inch in length, made from iron <i>wire</i> , whether plain, galvanized, or cement-coated, n.e.i.—		
	Up to and including 31st October, 1936	£2 per ton	£4 per ton.
	On and after 1st November, 1936	Free	£4 per ton.
361	Nails, lead-headed, and galvanized cup-headed roofing nails—		
	Up to and including 31st October, 1936	20 per cent. ad val.	40 per cent. ad val.
	On and after 1st November, 1936	Free	40 per cent. ad val.
362	Pipes, piping, tubes, and tubing (except coil pipes), viz. :—		
	(1) Wrought iron, steel, or wood, n.e.i., (including such pipes or tubes when protected with a cement or <i>similar</i> coating), not less than 4 inches but less than 9 inches in internal diameter	20 per cent. ad val.	40 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS X.—METALS AND MACHINERY— <i>continued.</i>			
	Pipes, piping, tubes, and tubing (except coil pipes)— <i>continued.</i>		
	(2) (a) Cast iron n.e.i., including <i>rain-water, soil, and similar pipes</i>	Free	40 per cent. ad val.
	(b) (i) <i>Centrifugally-cast iron pipes piping tubes and tubing, exceeding 6 inches but not exceeding 12 inches in nominal internal diameter—</i>		
	Up to and including 31st May, 1935	20 per cent. ad val.	40 per cent. ad val.
	On and after 1st June, 1935	Free	40 per cent. ad val.
	(ii) <i>Centrifugally-cast iron pipes piping tubes and tubing, not less than 4 inches but not exceeding 6 inches in nominal internal diameter</i>	20 per cent. ad val.	40 per cent. ad val.
	(3) Wrought iron, or steel, screwed; boiler tubes flanged or unflanged; and all pipes, piping, tubes and tubing, n.e.i.	Free	20 per cent. ad val.
	(4) Lead or composition	Free	7s. per cwt.
	(5) Knees, bends, elbows, junction or inspection boxes including covers therefor, and other <i>fittings</i> , n.e.i., for pipes, piping, tubes or tubing, viz. :—		
	(a) Of brass or other <i>copper alloy</i>	Free	40 per cent. ad val.
	(b) Of cast iron for <i>rain-water, soil, and similar pipes</i>	20 per cent. ad val.	40 per cent. ad val.
	(6) Knees, bends, elbows, junction or inspection boxes including covers therefor, and other <i>fittings</i> , n.e.i., for any of the above-mentioned pipes, piping, tubes, or tubing, shall be classed under the same item of the Tariff as the pipes, piping, tubes, and tubing, for which they are fittings.		
363	Printers' type and materials, viz. :—		
	(1) Printing-type, and printing-materials, n.e.i., suited only for the use of printers; zinc plates or copper plates for photo-lithographic work	Free	20 per cent. ad val.
	(2) Stereotypes, electrotypes, matrices, half-tone and line blocks	20 per cent. ad val.	50 per cent. ad val.
364	Propelling-screws, metal, including only bosses and blades	Free	20 per cent. ad val.
365	Rails for railways or tramways, including lay-outs, <i>points</i> , and crossings, for the same; rail-fastenings—viz., fish-plates, creep-clips, tie-irons, bearing-brackets, bed-plates, cast-iron chocks, and bored iron bars	Free	20 per cent. ad val.
366	Road-graders	Free	20 per cent. ad val.
367	Omitted.		
368	Saddlers' ironmongery (except bits and stirrup-irons), hames, and mounts for harness; <i>gag-bits</i> , and <i>drenching-bits</i>	Free	20 per cent. ad val.
369	Ship-chandlery n.e.i., including anchors	Free	20 per cent. ad val.
370	Signalling-apparatus, automatic and other, as may be approved by the Minister, suited for use in connection with ships, railways, and tramways, or for mining, and similar purposes	Free	20 per cent. ad val.
371	Springs, coil, volute, and spiral (other than upholsterers' spiral sofa-springs)	Free	20 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential	General Tariff.
		Column No. 1.	Column No. 2.
CLASS X.—METALS AND MACHINERY— <i>continued.</i>			
372	Thermostats for making incubators for poultry raising	Free	20 per cent. ad val.
373	Tinware, and tin manufactures, n.e.i.— Up to and including 31st October, 1934	25 per cent. ad val.	50 per cent. ad val.
	On and after 1st November, 1934	20 per cent. ad val.	50 per cent. ad val.
374	Welded and flanged boiler furnaces, plain or corrugated; expansion rings, furnace flues, and unflanged end plates, for boilers	Free	25 per cent. ad val.
375	Window <i>sashes</i> , or <i>frames</i> , metal	20 per cent. ad val.	45 per cent. ad val.
376	(1) Wire netting, metal wove wire (not including wove wire for mattresses), metal gauze; expanded metal lathing and fencing	Free	10 per cent. ad val.
	(2) Electrically welded wire fabric; also metal lathing in combination with earthenware or with such other substances as the Minister may approve, when specially suited for building construction	Free	20 per cent. ad val.
CLASS XI.—VEHICLES.			
377	Air-pressure brakes suited for use on locomotives or on vehicles of any kind	Free	15 per cent. ad val.
378	Bicycles, tricycles, and motor-cycles, fittings for—viz., spokes, in the rough or finished; and the following articles when not plated, japanned, enamelled, or varnished—viz., drop forgings, stampings, wood or metal rims (not bored), forks, stays, handle-bars, and seat-pillars, <i>unbuilt</i> , bracket shells, fork- and stay-ends, fork-tips, bridges, crowns, and lugs	Free	15 per cent. ad val.
379	Bicycles, tricycles, and the like vehicles, including motor-cycles, also hubs, spindles, and other finished, partly finished, or machined parts of the same, n.e.i.; side-cars for motor-cycles	10 per cent. ad val.	40 per cent. ad val.
380	Flying-machines	Free	10 per cent. ad val.
381	Carriages, carts, drays, wagons, perambulators, and the like vehicles, not including motor vehicles	20 per cent. ad val.	45 per cent. ad val.
382	Cars, wagons, and trucks, railway and tramway	20 per cent. ad val.	45 per cent. ad val.
383	Carriage shafts, poles, spokes, and felloes, dressed; bent carriage timber n.e.i.	20 per cent. ad val.	45 per cent. ad val.
384	Carriage- and cart-makers' materials—viz., shafts, poles, spokes, and felloes, in <i>the rough</i> ; hubs other than those for motor-vehicles, motor-cycles, or cycles	Free	Free.
385	Axles, axle-arms, axle-boxes, and axle-caps, other than those peculiar to motor-vehicles, motor-cycles, or cycles; <i>bogies</i> and <i>trucks</i> for railway or tramway vehicles; also <i>power-bogies</i> for locomotives propelled by internal-combustion engines	Free	25 per cent. ad val.
386	Undercarriage springs, n.e.i., suited for the manufacture or repair of vehicles, including locomotives	Free	25 per cent. ad val.
387	Metal <i>fittings</i> , <i>mountings</i> , and <i>trimmings</i> , n.e.i., suited for the manufacture or repair of vehicles	Free	15 per cent. ad val.
388	Wheels, and tires, for locomotives or railway or tramway vehicles, whether affixed to axles or separate	Free	25 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS XI.—VEHICLES— <i>continued.</i>			
389	Motor-vehicles n.e.i., viz. :— (a) Motor-vehicles unassembled or completely knocked down (c.k.d.)— Up to and including 31st December, 1934 .. 10 per cent. ad val. On and after 1st January, 1935 .. 5 per cent. ad val. (b) Chassis for electrically-propelled motor-vehicles of types and under conditions approved by the Minister Free (c) Other kinds— Up to and including 31st December, 1934 .. 10 per cent. ad val. On and after 1st January, 1935 .. 15 per cent. ad val.		55 per cent. ad val. 50 per cent. ad val. 20 per cent. ad val. 55 per cent. ad val. 60 per cent. ad val.
Where the Minister is of opinion that any duty is being or is likely to be evaded or avoided by the importation of any motor-vehicles without engines, electric generators, electric motors, tires or other component parts, which, in the ordinary course of business, are usually imported therewith, the Minister may, at his discretion, require that duty shall be paid as if such engines, electric generators, electric motors, tires or other component parts had been imported with such vehicles.			
CLASS XII.—GREASES, OILS, PAINTS, POLISHES, WAXES, ETC.			
390	Blacklead, grate- and stove-polishes, -pastes, and -liquids— Up to and including 31st October, 1934 .. 20 per cent. ad val. On and after 1st November, 1934 .. 10 per cent. ad val.		45 per cent. ad val. 45 per cent. ad val.
391	Graphite, and plumbago, in powder, or flake form ..	Free	Free.
392	Greases, viz. :— (1) Skip-greases, being <i>crude</i> greases or oils, suitable for greasing skips, skids, and truck-axes, and for the like uses, of qualities approved by the Minister Free (2) Grinding-compounds, composed of greases mixed with abradant substances Free (3) Lubricating-greases, and other <i>solid lubricants</i> , n.e.i.; petroleum greases, and mixtures of the same with other substances, n.e.i. .. 20 per cent. ad val.		Free. 10 per cent. ad val. 45 per cent. ad val.
393	Leather-dressing, belt-dressing, and harness composition; fat-black and similar preparations in packages of less than 5 lb. net weight; leather revivers, and polishes, n.e.i.; blacking, boot-polishes, and preparations, dry or liquid, put up for renovating or cleaning boots and articles of apparel and clothing, n.e.i.; metal-polishes; furniture, floor, and linoleum polishes, not being varnishes— Up to and including 31st October, 1934 .. 20 per cent. ad val. On and after 1st November, 1934 .. 10 per cent. ad val.		45 per cent. ad val. 45 per cent. ad val.
394	Oils in vessels capable of containing 1 gallon or more, viz. :— (1) Linseed-oil, <i>refined</i> — Up to and including 31st October, 1934 .. 6d. per gallon Linseed-oil n.e.i.; linseed-oil in admixture with any other oil or oils in such proportions as may be determined by the Minister— Up to and including 31st October, 1934 .. 9d. per gallon		1s. per gallon. 1s. 3d. per gallon.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS XII.—GREASES, OILS, PAINTS, POLISHES, WAXES, ETC.— <i>continued.</i>			
	Oils, &c.— <i>continued.</i>		
	(1)— <i>continued.</i>		
	Linseed-oil; linseed-oil in admixture with any other oil or oils in such proportions as may be determined by the Minister— On and after 1st November, 1934 ..	Free	6d. per gallon.
	(2) Omitted.		
	(3) Vegetable oils n.e.i.	Free	Free.
	(4) Fish oil n.e.i., penguin, mutton-bird, whale, seal, and dugong oils	Free	Free.
	(5) Turpentine; turpentine substitutes composed of volatile mineral oils, or of volatile mineral oils in combination with turpentine or other volatile vegetable oils ..	Free	Free.
	(6) Crude petroleum, crude residual oil, once-run shale oil, and crude distillates of petroleum	Free	Free.
	(7) Motor-spirits	10d. per gallon	10d. per gallon.
	(8) Coal tar naphtha n.e.i.; benzol, toluol, and xylo, crude or refined, n.e.i. ..	Free	Free.
	(9) Refined mineral oils, n.e.i., not exceeding in specific gravity 0.860 at 60° F... ..	Free	Free.
	(10) Oil n.e.i., including mineral lubricating oil ..	6d. per gallon	1s. per gallon.
	(11) Mineral oils mixed with vegetable oils; also mineral or vegetable oils mixed with fish oils or with oils of animal origin, n.e.i. ..	6d. per gallon	1s. per gallon.
	(12) Mineral oil specially suited for medicinal purposes as may be approved by the Minister	Free	Free.
	(13) Transformer oil, of qualities approved by the Minister and under conditions prescribed by him	Free	Free.
395	Oils in vessels having a capacity of less than 1 gallon, viz. :—		
	(1) Linseed-oil; linseed oil in admixture with any other oil or oils, in such proportions as may be determined by the Minister ..	20 per cent. ad val.	45 per cent. ad val.
	(2) Motor-spirits	20 per cent. ad val., or 10d. per gallon, whichever rate returns the higher duty	20 per cent. ad val., or 10d. per gallon, whichever rate returns the higher duty.
	(3) Vegetable oils n.e.i.	20 per cent. ad val.	20 per cent. ad val.
	(4) N.e.i.	20 per cent. ad val.	40 per cent. ad val.
396	(1) Cod-liver oil	Free	Free.
	(2) Fish-liver oils n.e.i., in vessels having a capacity of less than 1 gallon	Free	20 per cent. ad val.
	(3) Oils, other than fish-liver oils, containing vitamins in proportions equal to or greater than those of cod-liver oil	Free	20 per cent. ad val.
397	Paints, colours, varnishes, and similar materials, viz. :—		
	(1) White-lead ground in oil— Up to and including 31st October, 1936 ..	6s. per cwt.	9s. per cwt.
	On and after 1st November, 1936 ..	Free	9s. per cwt.
	(2) Paints, and colours, ground in liquid, n.e.i.; paints mixed ready for use; enamel paints; ships' antifouling composition; paint-thinners, n.e.i.; driers, n.e.i. ..	15 per cent. ad val.	35 per cent. ad val.

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THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS XII.—GREASES, OILS, PAINTS, POLISHES, WAXES, ETC.— <i>continued.</i>			
Paints, colours, varnishes— <i>continued.</i>			
	(3) Varnishes; lacquers; Brunswick black; japans; lithographic varnishes; printers' ink reducer; <i>terebine</i> ; gold-size; liquid stains for wood; metallic paints, and liquid medium for mixing with the same; petrifying-liquids n.e.i. suited for water-proofing concrete, plaster, and similar surfaces, or for use as paint; <i>fused</i> gums for the manufacture of varnishes	15 per cent. ad val.	35 per cent. ad val.
	(4) Preparations for removing paint and varnish	15 per cent. ad val.	35 per cent. ad val.
	(5) Putty and woodfillers	Free	£1 10s. per ton.
	(6) Kalsomine, distempers, and similar preparations, in powder form— Up to and including 31st October, 1934	15 per cent. ad val.	35 per cent. ad val.
	On and after 1st November, 1934	Free	35 per cent. ad val.
	(7) Paints and colours, dry, n.e.i.; barytes; whitening, and chalk	Free	Free.
398	Waxes, viz. :—		
	(1) Mineral, vegetable, Japanese, and beeswax, n.e.i.	Free	Free.
	(2) Bottling wax	Free	Free.
	(3) Waxes mixed with colouring-matter only, on declaration that they will be used for manufacturing purposes only	Free	Free.
CLASS XIII.—TIMBER, WOODENWARE, FURNITURE, AND WICKERWARE.			
	Timber, viz. :—		
399	Logs, round, <i>unworked</i>	25s. per 100 cubic ft.	25s. per 100 cubic ft.
400	Palings, split	2s. per 100	2s. per 100.
401	Posts, split	8s. per 100	8s. per 100.
402	Rails, split	4s. per 100	4s. per 100.
403	Laths, and shingles	20 per cent. ad val.	30 per cent. ad val.
404	Timber rough sawn or <i>rough hewn</i> —viz. :—		
	(1) (a) Ash, hickory, lancewood, lignum vitæ, and the timbers the botanical names of which are <i>Swietenia</i> species, <i>Juglans</i> species, <i>Juniperus virginiana</i> (red cedar), <i>Pinus lambertiana</i> , <i>Pinus strobus</i> , <i>Pinus monticola</i> , <i>Quercus sessiliflora</i> , <i>Quercus pedunculata</i> , also balsa wood, and such other <i>similar</i> species or kinds of timbers as the Minister may from time to time approve	Free	Free.
	(b) Oaks (<i>Quercus</i>) n.e.i.— Up to and including 31st May, 1935	9s. 6d. per 100 sup. ft.	11s. 6d. per 100 sup. ft.
	On and after 1st June, 1935	Free	6s. per 100 sup. ft.
	(2) Other kinds, in pieces having a length of not less than 25 feet, and having a minimum cross sectional area of not less than 150 square inches	7s. 6d. per 100 sup. ft.	9s. 6d. per 100 sup. ft.
	(3) N.e.i.	9s. 6d. per 100 sup. ft.	11s. 6d. per 100 sup. ft.
405	Timber sawn dressed	19s. per 100 sup. ft.	£1 1s. per 100 sup. ft.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS XIII.—TIMBER, WOODENWARE, FURNITURE, AND WICKERWARE— <i>continued.</i>			
406	Basketware, wickerware, imitation wickerware, and <i>similar</i> ware; wicker, bamboo, and cane furniture, and imitations of the same	30 per cent. ad val.	55 per cent. ad val.
407	(1) Furniture, and cabinetware, n.e.i. and other than metal, including chairs of wood with wicker, bamboo, or cane seats; billiard-tables— Up to and including 31st May, 1935 On and after 1st June, 1935	25 per cent. ad val. 15 per cent. ad val.	50 per cent. ad val. 50 per cent. ad val.
	(2) Doors, wooden, plain or glazed	25 per cent. ad val., or 4s. per door, whichever rate returns the higher duty	55 per cent. ad val., or 7s. 6d. per door, whichever rate returns the higher duty.
	(3) Mantelpieces, other than stone: sashes, wooden, plain or glazed	25 per cent. ad val.	50 per cent. ad val.
408	Handles, broom, mop, hoe, rake, and <i>similar</i>	20 per cent. ad val.	45 per cent. ad val.
409	Handles, wooden, for tools, n.e.i.	Free	Free.
410	Horse-boxes, and other stock-boxes, imported with the stock for which they have been used on the voyage	Free	Free.
411	Oars and sculls, all kinds	Free	Free.
412	Poles of <i>hardwood</i> , dressed or shaped, <i>especially suited</i> for electric power transmission lines	Free	Free.
413	Sieves, hair	Free	20 per cent. ad val.
414	Woodenware, and turnery, n.e.i.; veneers; plywood; saddletrees; wooden tackle-blocks	20 per cent. ad val.	45 per cent. ad val.
CLASS XIV.—MISCELLANEOUS.			
415	Articles n.e.i., suited for the use of the blind, deaf, or dumb, as may be approved by the Minister	Free	Free.
416	Apparatus, appliances, articles, and materials, for educational purposes, as may be approved by the Minister, and under conditions prescribed by him	Free	Free.*
417	Boats, launches, yachts, and other vessels, and all fittings therefor, n.e.i., imported in any vessel ..	20 per cent. ad val.	45 per cent. ad val.
418	Handles of bone, celluloid, or <i>base metal</i> , for the manufacture of shaving-brushes or tooth-brushes	Free	Free.
419	Brushes, brushware, and brooms, viz.:— (1) Carpet-sweepers and floor-polishers or scrubbers incorporating revolving brushes or mops (2) N.e.i., including knots or tufts for brush-making	Free 25 per cent. ad val.	25 per cent. ad val. 50 per cent. ad val.
420	Candlewick	Free	Free.
421	<i>Cements</i> n.e.i., powders for adhesives, n.e.i., and liquids for use with the same, put up for household use; mucilage, starch paste, and <i>similar prepared adhesives</i> , in packages of less than 1 gallon	20 per cent. ad val.	45 per cent. ad val.
422	Clay birds or clay targets	Free	20 per cent. ad val.

* Under section 14 of the Customs Amendment Act, 1921, the Minister may direct that such rate of duty as he thinks fit, not exceeding in any case 25 per cent. ad valorem, shall be levied under the General Tariff on goods classified under this item.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential	General Tariff.
		Column No. 1.	Column No. 2.
CLASS XIV.—MISCELLANEOUS— <i>continued.</i>			
423	Cordage, and twine, suited for use as fishing-lines, and twine suited for use in the manufacture of netting and nets, of qualities approved by the Minister	Free	20 per cent. ad val.
424	Hawsers having a circumference of 12 inches or over	Free	20 per cent. ad val.
425	Cordage, rope, and twine, n.e.i.	20 per cent. ad val.	40 per cent. ad val.
426	Cork, cut ; bungs ; fishermen's cork floats	Free	Free.
427	<i>Plain unornamental stoppers</i> of every description for bottles, jars, and casks, viz. :—		
	(1) <i>Crown seals</i>	20 per cent. ad val.	45 per cent. ad val.
	(2) N.e.i.	Free	15 per cent. ad val.
428	Engine-packing	Free	Free.
429	Explosives n.e.i. ; powder, sporting ; blasting powder and meal	Free	Free.
430	Fireworks n.e.i.	20 per cent. ad val.	45 per cent. ad val.
431	Gelatine, glue, isinglass, and size	20 per cent. ad val., or 2d. per lb., whichever rate returns the higher duty	40 per cent. ad val., or 4d. per lb., whichever rate returns the higher duty.
432	Agar agar	Free	Free.
433	Heirlooms not exceeding in value £100, on such conditions as may be approved by the Minister	Free	Free.
434	Manures	Free	Free.
435	Natural-history specimens, and such ethnological or similar specimens as may be approved by the Minister	Free	Free.
436	Nets, and netting, n.e.i.	Free	20 per cent. ad val.
437	Official supplies, uniforms, flags, and such other articles as may be approved by the Minister, for the official use of Consular officers, Trade Commissioners, or other accredited representatives of any British or foreign Government	Free	Free.
438	Passengers' baggage and effects, which are not intended for any other person or persons or for sale, viz.—		
	(1) Wearing apparel and other <i>personal effects</i> which have been worn or are in use by persons arriving in New Zealand	Free	Free.
	(2) <i>Implements instruments and tools of trade occupation or employment</i> of any passenger, not exceeding £100 in value, which have been in use by such passenger for twelve months prior to his embarkation	Free	Free.
	(3) Household or other effects which have been in use for twelve months prior to embarkation by the persons or families bringing them to New Zealand, not exceeding in value £100 for each adult passenger, and £50 for each child, provided that the total value of household or other effects so imported does not exceed in value £300 for the members of any one family	Free	Free.
	Provided that if such passengers' baggage and effects are not imported within five years from the date of the arrival in New Zealand of the persons or families by whom they have been used they shall be admitted under this heading only with the approval of the Minister.		

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS XIV.—MISCELLANEOUS— <i>continued.</i>			
439	Regalia, emblems, certificates, almanacs, and banners, being the property of any society or branch registered under the Friendly Societies Act, 1909	Free	Free.
440	Returned empties identified as such to the satisfaction of a Collector of Customs	Free	Free.
441	Rocket life-saving apparatus; and such other life-saving apparatus, n.e.i., as may be approved by the Minister; diving-dresses, and dresses and other apparatus suited solely for use in poisonous gases or smoke, with appliances peculiar to use therewith	Free	Free.
442	Roofing-material n.e.i., including paper felts waterproofed with tar, bitumen, or similar material ..	Free	15 per cent. ad val.
443	Sausage skins and casings, viz. :— (1) Of animal origin, including brine or salt .. (2) Made from cellulose or <i>similar</i> material ..	3d. per lb. 20 per cent. ad val.	3d. per lb. 40 per cent. ad val.
444	Shipbuilders' models of vessels, suited only for exhibition; models of inventions, as may be approved by the Minister	Free	Free.
445	Ships' rockets, blue lights, and danger signals ..	Free	Free.
446	Stained glass windows	Free	Free.
447	Tanning-materials, <i>crude</i>	Free	Free.
448	Articles and materials, specified by the Minister, and on such conditions as he may prescribe, suited for, and to be used solely in, the fabrication or repair of goods within New Zealand. All decisions of the Minister in reference to articles classified under this heading shall be published in the <i>Gazette</i> ..	Free	Free.*
449	All articles n.e.i.	Free	Free, or at such rate of duty not exceeding 25 per cent. ad val. as the Minister may in any case direct.

* Under section 14 of the Customs Amendment Act, 1921, the Minister may direct that such rate of duty as he thinks fit, not exceeding in any case 25 per cent. ad valorem, shall be levied under the General Tariff on goods classified under this item.

SECOND SCHEDULE.

LIST OF ENACTMENTS AND OTHER AUTHORITIES PRESCRIBING THE CUSTOMS DUTIES AND EXEMPTIONS FROM DUTIES ABOLISHED BY THIS ACT.

- (1) The First Schedule to the Customs Amendment Act, 1927.
- (2) Subsection (2) of section 4 of the Customs Acts Amendment Act, 1930.
- (3) Part II of the First Schedule to the Customs Acts Amendment Act, 1930.
- (4) Part II of the First Schedule to the Customs Acts Amendment Act, 1931.
- (5) The First Schedule and Part II of the Second Schedule to the Customs Acts Amendment Act, 1932.
- (6) Part II of the Schedule to the Customs Acts Amendment Act, 1932-33.
- (7) All Orders in Council in force under section 135 of the Customs Act, 1913.
- (8) The following Orders in Council made under the authority of section 12 of the Customs Amendment Act, 1921, namely :—
 - (a) Order in Council dated 1st July, 1929, and published in *Gazette* of 4th July, 1929.
 - (b) Order in Council dated 21st January, 1930, and published in *Gazette* of 31st January, 1930.
 - (c) Order in Council dated 25th November, 1930, and published in *Gazette* of 27th November, 1930.
 - (d) Order in Council dated 13th January, 1931, and published in *Gazette* of 15th January, 1931.
 - (e) Order in Council dated 22nd December, 1931, and published in *Gazette* of 14th January, 1932.
- (9) The following Orders in Council made under the authority of section 12 of the Customs Amendment Act, 1921, and section 4 of the Customs Acts Amendment Act, 1931, namely :—
 - (a) Order in Council dated 15th December, 1933, and published in *Gazette* of 16th December, 1933 (exclusive of the Third Schedule thereto).
 - (b) Order in Council dated 25th January, 1934, and published in *Gazette* of 1st February, 1934 (exclusive of the Third Schedule thereto).
- (10) The following Order in Council made under the authority of the Customs Acts Amendment Act, 1932, namely :—

Order in Council dated 11th March, 1933, and published in *Gazette* of 16th March, 1933, in so far as it relates to the rate of duty under the British Preferential Tariff on the goods mentioned therein.

THIRD SCHEDULE.

MISCELLANEOUS AMENDMENTS OF CUSTOMS ACTS.

Title of Enactment.	Number of Section, &c., affected.	Nature and Extent of Amendment.
1908, No. 46— The Distillation Act, 1908 (Reprint of Statutes, Vol. IV, p. 230)	Second Schedule	By omitting from Form No. 3 the words “for the term commencing on the date hereof and ending on the thirty-first day of December, 19 ”.
1908, No. 192— The Tobacco Act, 1908 . . . (Reprint of Statutes, Vol. VII, p. 238)	Section 24	By omitting from paragraph (a) of subsection (1) the words “import duty”, and substituting the words “duty under the Customs Acts”.
1913, No. 63— The Customs Act, 1913 . . . (Reprint of Statutes, Vol. VII, p. 100)	Section 3	By adding the following subsection:— “(3) Subject to the provisions of the last preceding subsection the provisions of this Act shall, so far as applicable and with the necessary modifications, be deemed to be incorporated in and to form part of every Act declared by this or any other Act to be a Customs Act. In the application of this Act to any Customs Act as aforesaid references to this Act shall, where necessary, be read as references to that Customs Act.”
1930, No. 5— The Customs Acts Amendment Act, 1930 (Reprint of Statutes, Vol. VII, p. 215)	Section 5	By omitting from paragraph (a) of subsection (1) the words “numbered 79 and 80 in the First Schedule to the Customs Amendment Act, 1927, or included in the Tariff items numbered”, and substituting the words “numbered 69, 70 ”. By omitting from the same paragraph the number “78”, and substituting the numbers “79, 80 ”. By omitting from the same paragraph the words “in Part II of the First Schedule hereto”.

MISCELLANEOUS AMENDMENTS OF CUSTOMS ACTS—*continued.*

Title of Enactments.	Number of Section, &c., affected.	Nature and Extent of Amendments.
1930, No. 5— The Customs Acts Amendment Act, 1930 (Reprint of Statutes, Vol. VII, p. 217)	Section 12	By omitting from subsection one the words “in accordance with this Part of this Act”, and substituting the words “under Tariff item 394 (7)”. By omitting from subsection two the words “notwithstanding anything to the contrary in the foregoing provisions of this Act, the Minister may exempt any motor-spirit from the duty hereinbefore imposed”, and substituting the words “Notwithstanding anything to the contrary in the Customs Acts the Minister may at his discretion either exempt any motor-spirit from the duty imposed under Tariff item 394 (7) or remit or refund such duty to any extent that he thinks fit”.
(Ibid., p. 218)	Section 13	By omitting from subsection (1) the words “by this Part of this Act or”.
(Ibid., p. 243)	Section 21	By omitting the words “pursuant to this Part of this Act”.
(Ibid., p. 243)	Section 25	By omitting from subsection (1) the words “foregoing provisions of this Part of this Act”, and substituting the words “Tobacco Act 1908”; and by omitting the words “seven shillings”, and substituting the words “six shillings”.
REP. 19 No.	s.	
AMD. 19 No.	s.	

FOURTH SCHEDULE.

ENACTMENTS REPEALED.

Title of Enactment.	Extent of Repeal.	References to Reprint of Statutes.
1908, No. 46— The Distillation Act, 1908	Subsection (2) of section 100	Vol. IV, p. 216.
1908, No. 192— The Tobacco Act, 1908	Section 32	Vol. VII, p. 231.
1913, No. 63— The Customs Act, 1913	Section 125.. ..	Ibid., p. 135.
1914, No. 21— The Customs Amendment Act, 1914	Section 2	Ibid., p. 186.
1921, No. 19— The Customs Amendment Act, 1921	Subsection (2) of section 32 and the reference in the Fifth Schedule to section 125 of the Customs Act, 1913	Ibid., p. 198.
1927, No. 26— The Customs Amendment Act, 1927	Sections 2, 3, 4, 7, 8, 9, 12, 16, and the First Schedule	Ibid., pp. 203 <i>et seq.</i>
1927, No. 47— The Motor-spirits Taxation Act, 1927	Subsection (2) of section 8	Ibid., p. 209.
1928, No. 24— The Motor-spirits Taxation Amendment Act, 1928	Subsection (4) of section 2	Ibid., p. 212.
1930, No. 5— The Customs Acts Amendment Act, 1930	Subsection (2) of section 2, sections 3, 4, 7, 8, 9, 10, 11, subsections (3) and (5) of section 12, section 16, subsection (6) of section 19, and the First and Second Schedules	Ibid., pp. 213 <i>et seq.</i>
1931, No. 30— The Customs Acts Amendment Act, 1931	Sections 3, 5, 6, 8, 13, 14, 15, 16, 17, 24, subsections (2) and (3) of section 25, sections 28, 29, and 30, and the First Schedule	Ibid., pp. 221-226, 244, 245.
1932, No. 13— The Customs Acts Amendment Act, 1932	Sections 3, 4, 5, 7, 9, 10, 11, 12, 13, 14, 15, and the First and Second Schedules.	
1932-33, No. 35— The Customs Acts Amendment Act, 1932-33	Sections 3, 7, 8, 9, 10, 15, and 16, and the Schedule.	