

Minister's Decisions under Customs Acts.

Customs Department, Wellington, 8th August, 1939.

IT is hereby notified for public information that the Hon. the Minister of Customs has decided to interpret the Customs Acts in relation to the undermentioned articles as follows:—

NOTES.—(a) "Not elsewhere included" appears as n.e.i.; "other kinds" as o.k.; "articles and materials suited for, and to be used solely in, the fabrication or repair of goods within New Zealand" as a. and m.s. (b) Articles marked thus † are revised decisions. (c) The rates of duty payable on goods set out hereunder have not been shown except in the case of goods classed under Tariff items 416, 448, and 449 (2), and of goods admitted (under the provisions of section 11 of the Customs Amendment Act, 1927) at a rate of duty lower than that provided for in the First Schedule to the Customs Acts Amendment Act, 1934. Where goods are admitted under the provisions of section 11 aforesaid, the reduced rate is marked with an asterisk. (d) Steam-engines, gas-engines, oil-engines, and electric or other motors are not, unless otherwise indicated, to be regarded as parts of the machines with which they are imported. (e) Surtax as provided for in section 5 of the Customs Acts Amendment Act, 1930, or primage duty as provided for in section 4 of the Customs Acts Amendment Act, 1931, as the case may be, is payable in addition to the duties set out hereunder.

Record.	Goods.	Classified under Tariff Item No.	Rate of Duty	
			British Preferential Tariff.	General Tariff.
51-4/287/66	Animal glands or tissues, preparations made from, viz. :— Mecholyl (E. Merck, Germany) .. .. .	120 (1)	..	..
	A. and m.s., viz. :— Chemicals, &c., used in manufactures, viz.,— Lacquers, cellulose and pyroxylin, chemicals for making, including cellulose solvents, viz.—			
51-4/293	Iso-propyl acetate on declaration by a manufacturer that it will be used by him only in the manufacture of cellulose lacquers and industrial solvents, excluding the manufacture of culinary and flavouring essences and toilet preparations	448	Free	20 per cent.
51-4/293	Iso-propyl ether .. .. .	448	Free	20 per cent.
†51-2/38/19	Flying-machines, parts of, viz.,— Bolts, nuts, screws, studs, pins, rivets, washers, springs, thimbles, turnbuckles, ball bearings, and chain belting, specially manufactured for use in flying-machines, and on declaration (a) by a responsible official of a flying club or air transport company that they will be used only in flying machines, or (b) by individuals, firms, or companies that they have been authorized and approved by the Controller of Civil Aviation to issue release notes in respect of these aircraft materials or parts and that such goods will be sold only to aircraft owners or operators to be used only on flying machines (NOTE.—Revises decision in M.O. 37)	448	Free	Free.
51-13/7	Leather hand-grips on declaration by a manufacturer that they will be used by him only in the manufacture of golf clubs, tennis racquets, badminton racquets, croquet mallets, and similar sporting requisites (NOTE.—The term "manufacturer" as applied to the manufacture of golf clubs is restricted, for the purpose of the above decision, to persons, firms, or companies performing in New Zealand such manufacturing operations as will entitle them to obtain golf club shafts under Tariff Item 448 as A. and m.s., in accordance with the decision of the Minister published in M.O. 18 of 15th October, 1936)	448	Free	20 per cent.
51-3/172	Metal stampings or castings, of brass or other copper alloy, for the manufacture of casement stays, provided that the Collector is satisfied that the importations represent the normal requirements of manufacturers to fulfil orders for casement stays up to the end of 1939 (NOTE.—This decision will be reviewed after 31st December, 1939)	448	Free	20 per cent.
51-7/26/13	Paper, viz.,— Paper felt on declaration by a manufacturer that it will be used by him only in the manufacture of bituminous roofing or building paper	448	Free	Free.
51-3/27/17	Stampings of precious metal, in the rough and unbuilt (not including rings), for the manufacture of articles in New Zealand	448	Free	Free.
	Machinery, &c., and appliances, viz. :— Manufacturing, industrial, &c, viz.,— Air filters, viz.—			
51-2/314/5	"Visco-Beth" Automatic Dust Filter, Type KS .. .. .	352	..	..
51-2/112/87	Bakers', viz.— Biscuit oil spraying machine, the "Vicars," including the pump when imported therewith as standard equipment therefor (NOTE.—The electric motors are to be separately classified under T.I. 338(1) (a) and the fan under T.I. 351(4)).	352	..	..
51-3/546	Boilers, articles and materials for the manufacture of viz.— Presspun flanged end plates, dished or flat, manufactured from plate of not less than $\frac{5}{8}$ in. in thickness	352	..	..
51-2/456/4	Fish scaling machine, the "Strand" .. .. . (NOTE.—The electric motor is to be separately classified under T.I. 338(1) (a) and the switch under T.I. 338(2).)	352	..	..