

Minister's Decisions Under Customs Acts

Customs Department, Wellington, 29th March, 1949.

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

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

Record.	Goods.	Classified Under Tariff Item No.	Rate of Duty.	
			British Preferential Tariff.	General Tariff.
112-2/34/6	Machinery, &c. and appliances, viz.:— Manufacturing, industrial, viz.— Bootmaking, viz. Assembling machines, "Rex." Bags for rotary pneumatic presses. Beading machines. Bevelling machines. Bottom and waist scouring machines, twin rotary and oscillating. Bottom finishing machines, hot roll. Bottom scouring machines. Bottom—stuff skiving machine. Bunking and stitch wheeling machines combined. Bunking-machines, single. Button fastening machines. Celastic conditioning machines. Cementing machines. Cement pot, "Eclipse." Channel-cementing machine. Channel closing and edge raising machines. Channel closing and welt bending machines. Channel laying machines. Channel opening machines. Channelling machines. Counter rolling and crimping machines. Cork bottom filling machines. Dalby covers for finishing rolls. Drying apparatus for boots B.U.S.M. Co., including galvanized steel chambers drying racks, electric heater, and thermostat. (Electric fans or blowers imported therewith are to be separately classified under T.I. 351 (4).) Edge cementing machines. Edge folding machines. Edge setting machines. Edge trimming machines. Embossing and ironing machines. Evening and grading machines. Eyeletting machines. Feather beating machines. Feather edge and shank reducing machines. Feathering machines, sandpaper roll. Fibre fastening machines U.S.M.C. Model B. (Free of duty under section 11 of the Customs Amendment Act, 1927.) Finishing machines. Flexible insole machines. Flexible sole machines. Folding machines, power or foot driven. Forepart turning machines. French binding, cementing, and straightening machines. Grading machines. Hammers, power. Heel attaching machine B.U.S.M. Co., No. 10. Heel attaching machines, hydraulic top. Heel-breast clamps and heel-breasting machines. Heel-breast-scouring and tip filling machines for Louis heels. Heel-breast scouring machines. Heel building machines. Heel burnishing machines. Heel compressing machines, automatic. Heel covering jacks for use in covering heels with leather or textile. Heel loading and attaching machines. Heel scouring machine. (The fan therefor is to be separately classified under T.I. 351 (4) and spare brushes under T.I. 419 (2).) Heel seat beading machines. Heel seat fitting machines. Heel seat nailing machines, grip clinch. Heel shaping machines. Heel splitters. Heel trimming and randing machines.	352	Free (M.F.N. rate)	25 per cent. 15 per cent.)