

## Decisions Under Customs Acts

Customs Department, Wellington, 26th June, 1950.

IT is hereby notified for public information that it has been decided to interpret the Customs Acts in relation to the under-mentioned 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, 443, 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 primeage 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.
	A. and m.s., viz.:—			
	Apparel, viz.:—			
123-8/30/5	Cuffs, unfinished, for the extremities of undergarments, being pieces of union textile, in the flat, unworked, the invoice price of which does not exceed the equivalent of 4s. 11d. per square yard (The decision on page 22 of the Tariff Book reading "Cuffs, unfinished, for the extremities of undergarments, &c." is cancelled.)	448 (3)	3 per cent.	10 per cent.
	Chemicals, &c., viz.:—			
123-4/340/15	Ansa wetting agent for textiles, agricultural sprays, metal cleaning, &c.	448 (3)	3 per cent.	3 per cent.
123-4/340/15	Butyl acetyl ricinoleate .. .. .	448 (3)	3 per cent.	3 per cent.
123-4/340/15	Dibutyl sebacate .. .. .	448 (3)	3 per cent.	3 per cent.
123-4/340/15	Dibutyl tartrate .. .. .	448 (3)	3 per cent.	3 per cent.
123-4/340/15	Empilan emulsifiers FM, and GMS .. .. .	448 (3)	3 per cent.	3 per cent.
	Lacquers, &c., cellulose, &c., materials used in, viz.:—			
123-20/162/26	Resins, alkyd and glyptal, &c., viz.:— Plastokyd solutions 201, 402, 406, 409, 410, 411, 502, 503 (these numbers may also bear the suffixes, X, W, or N)	448 (3)	3 per cent.	3 per cent.
123-4/340/15	Nansa BX wetting agent for textiles, agricultural sprays, metal cleaning, &c.	448 (3)	3 per cent.	3 per cent.
	Oils, emulsifiable or soluble, viz.:—			
	Soluble oils for wool batching, viz.:—			
123-9/5/78	Conol .. .. .	448 (3)	3 per cent.	3 per cent.
123-7/50/56	Freemogen (K. H. Freeman, Sydney) .. .. .	448 (3)	3 per cent.	3 per cent.
123-9/5/78	Kleenelo .. .. .	448 (3)	3 per cent.	3 per cent.
123-9/5/78	Nylo GS, T, NC .. .. .	448 (3)	3 per cent.	3 per cent.
	Oils, essential, mixtures, containing, viz.:—			
	Mixtures of natural and synthetic essential oils, viz.:—			
123-4/69/36	Mantecana butter flavour .. .. .	448 (3)	3 per cent.	20 per cent.
	Resins, urea-formaldehyde, &c., viz.:—			
123-20/162/6	Butylated urea resin solution BE 610 .. .. .	448 (3)	3 per cent.	3 per cent.
	Sulphonated higher alcohols, viz.:—			
123-4/340/15	Empicol LQ, MB, L, LZ, CSC, CHC, CKT, TK .. .. .	448 (3)	3 per cent.	3 per cent.
123-4/96/17	Sulphanol A .. .. .	448 (3)	3 per cent.	3 per cent.
	Tanners' extracts, &c., viz.:—			
123-9/5/111	Polytan HE and HOL .. .. .	448 (3)	3 per cent.	3 per cent.
123-4/10/66	Teddol fluid for waterproofing ceramics .. .. .	448 (3)	3 per cent.	3 per cent.
123-4/340/15	Tributyl citrate .. .. .	448 (3)	3 per cent.	3 per cent.
	Weaving, dyeing, &c., materials used in, viz.:—			
123-4/340/15	Empimin A, and OAM .. .. .	448 (3)	3 per cent.	3 per cent.
	Degreasing, scouring, &c., preparations, viz.:—			
123-9/5/78	Olal HS .. .. .	448 (3)	3 per cent.	3 per cent.
123-4/38/38	Sapamine WL .. .. .	448 (3)	3 per cent.	3 per cent.
	Metals, viz.:—			
123-3/33/8	Angles, bars, or channels, of non-ferrous metal, slotted, i.e., having a series of oblong or similar holes punched throughout this length, but not otherwise worked	448 (3)	3 per cent.	10 per cent.
	Timber—			
123-15/17/19	Plywood, of approved qualities, when declared by a manufacturer that it will be used by him only in the manufacture of electrical transformers	448 (3)	3 per cent.	20 per cent.
	Chemicals for use as culture media, &c., viz.:—			
123-4/258/9	Hematest .. .. .	107	..	..
	Oleum iodisatum (iodised oil of poppyseed) .. .. .	107	..	..
	The following decisions are cancelled—			
	Page 105 of the Tariff Book—"Neo Hydriol, &c."			
	M.O. 77—"Lipiodol, &c.," under Tariff item 107.			
	M.O. 77—"Lipiodol, &c.," under Tariff item 121 (1).			
	M.O. 81—"Iodatol, &c.," under Tariff item 107.			
	M.O. 81—"Iodatol, &c.," under Tariff item 121 (1).			
	M.O. 109—"Oleum iodisatum."			
	Clocks, time registers, &c., viz.:—			
123-2/238/7	The following decision in M.O. 26 is cancelled— "Minute Minder Timers, similar to alarm clocks, for use in conjunction with gas cookers for timing cooking operations"	237	..	..
	Dentists' instruments and appliances, viz.:—			
123-12/25/12	Disks of abrasive paper for use on hand pieces of dental engines .. .. .	134 (2)	..	..
	The following decision on page 129 of the Tariff Book is cancelled— "Disks of abrasive paper with metal centres, &c."			
	Machinery, &c., and appliances, viz.:—			
	Manufacturing, industrial, viz.:—			
123-3/248	Brushes, wire, circular, for mounting on power-driven spindles .. .. .	352 (b)	..	..
	The following decision in M.O. 13 is cancelled— "Vertex brass wire wheels."			
	Gas making and servicing, viz.:—			
123-2/153/4	Pan ash separator and coke breeze washer (coke retrieving plant) .. .. .	352 (b)	..	..
	The following decision on page 309 of the Tariff Book is cancelled— "Pan ash separator and coke breeze washer."			