

## Decisions Under the Customs Acts

Customs Department,  
Wellington, 6 December 1951.

THE following decisions in interpretation of the Customs Tariff are published for public information.

## PART I—DECISIONS IN INTERPRETATION OF THE TARIFF

Tariff Item.	Decision.	Record No.
Misc. notes	Engines or motors mounted on the same or on a separate bedplate and coupled by means of a clutch, reduction gearing, intermediate drive, belt, chain, or other device, to machines, or appliances classed under Tariff items 351, 352, or 353, are to be classed separately under the appropriate Tariff item. In all other cases, irrespective of the Tariff item under which the machines or appliances are classed, the engine or motor is to be classed under the same tariff item as the machine or appliance	1-51/1
7	Onions in brine .. .. .	1-10/20
11 (2)	Vegetables, whether or not whole, frozen .. .. .	1-10/44/4
27	Rusks .. .. .	1-10/66/2
36 (6)	Mixtures of dried fruits, even if dusted with sugar and containing a small proportion of nuts. (See also Tariff item 61 (7) )	1-10/98/7
37	Fruit, frozen, whole, diced, or sliced, but not crushed, minced, or pulped, even if containing added syrup ..	1-10/44/4
38	Fruit, pulped, crushed, or minced, frozen .. .. .	1-10/44/4
43	Allergilac .. .. .	1-10/6/70
52 (2)	Coconut, shredded, in syrup .. .. .	1-10/121
97	Bacteria cultures for use in making compost .. .. .	1-4/273
<b>ANTISEPTICS—</b>		
100 (1)	Aminacryl .. .. .	1-4/150/7
100 (1)	*Aureomycin (or Duomyacin) and its salts, and including ointments made therefrom .. .. .	1-4/294/63
100 (1)	Chloromycetin .. .. .	1-4/294/63
100 (1)	Hexachlorophene .. .. .	1-4/153/79
100 (1)	Megasul .. .. .	1-4/294/66
100 (1)	Mystrepton, including ointment made therefrom .. .. .	1-4/294/42
100 (1)	Nitrophenol .. .. .	1-4/294/66
100 (1)	Seroden .. .. .	1-4/150/7
<b>DISINFECTANTS N.E.I.—</b>		
104 (1)	Dinitro-ortho-secondary-butyl-phenate .. .. .	1-4/374/10
104 (1)	Sanitas liquid and powder .. .. .	1-4/101
<b>WEEDKILLING PREPARATIONS—</b>		
104 (1)	Trichloroacetic acid and its salts and esters, crude or commercial grades. (See also Tariff item 121 (1)—acids)	1-4/374/10
116 (3)	Ethylene oxide .. .. .	1-4/293
119	Benzene hexachloride (Gammexane) in wettable or water dispersible powder .. .. .	1-4/371/11
119	Dichloronaphthoquinone .. .. .	1-4/29/93
120 (1)	Adrenocorticotrophic hormone (A.C.T.H.) .. .. .	1-4/287/64
120 (1)	Cytamen .. .. .	1-4/427/59
120 (1)	Vitamin B <sub>12</sub> , a liver extract .. .. .	1-4/427/59
120 (3)	Oils, fish liver, even if containing added vitamins and/or inert diluents ( <i>e.g.</i> , peanut oil) when packed in gelatine or similar capsules	1-4/303/8
121 (1)	Barrier cream .. .. .	1-4/535
121 (1)	Chlorcyclizine hydrochloride .. .. .	1-4/427/64
121 (1)	Hexamethonium iodide .. .. .	1-4/360/54
121 (1)	Protamine sulphate .. .. .	1-4/557/3
<b>DENTISTS' INSTRUMENTS AND APPLIANCES—</b>		
134 (2)	Stools, dentists', adjustable .. .. .	1-12/27/8
<b>SURGEONS' INSTRUMENTS—</b>		
134 (2)	Elements, electric, spare or replacement, peculiar to use with surgical or dental sterilisers .. .. .	1-3/69/8
134 (2)	Sheets, craniotomy and laminectomy .. .. .	1-8/3/46
135	Funnels, glass, earthenware, stoneware, or stainless steel, fitted with filter disks of the same materials ..	1-16/84/2
136 (6)	Overalls, combination and bib .. .. .	1-5/167
136 (2) (6) (8) (9)	Textiles cut into shapes which are identifiable as parts of garments .. .. .	1-8/30/7
153 (2)	Swansdown trimming .. .. .	1-5/26
159 (4)	Floorecoverings, plastic, or plastic and cork, in rolls, sheets, or tiles .. .. .	1-18/28/15
159 (3)	Mats made from fibre-reinforced rubber links joined together with wire .. .. .	1-18/28/16
161	Bandings, trouser and skirt, in long lengths, made from textile sewn to a backing of canvas, or from textile having elastic along one edge	1-5/112/2
161	Bindings, sewn cotton piece goods for making. (The material has been cut diagonally, sewn, and rolled so that bias binding may be produced by slicing through the end of the roll)	1-8/105
161	Dress trimmings in the piece, being strips of textile cut from the piece and embroidered and/or hemstitched	1-8/3/16
161	Frillings of textile, net or lace, bound at one edge .. .. .	1-8/3/16
172	Tympan manila paper .. .. .	1-6/90/8
174 (1)	Macrame and similar twine .. .. .	1-5/40/11
180 (8)	Pot scourers of textile impregnated with synthetic resin .. .. .	1-3/314
180 (8)	Quilts, candlewick or similar pile fabric .. .. .	1-8/3/45
182	Nuns' veiling .. .. .	1-8/125
184 (2)	Handbags made wholly or principally of textile, even if beaded, sequined, or otherwise decorated ..	1-13/16/4
184 (2)	Handkerchief frames made by sewing panels of lace to form a hollow square .. .. .	1-8/30/10
184 (2)	Pot scourers of textile interwoven with twisted metal strips .. .. .	1-8/57/4
184 (2)	Purses made wholly or principally of textile, even if beaded, sequined, or otherwise decorated ..	1-13/16/4
186	Ribs with stretchers and/or tips attached .. .. .	1-20/30/5
189	Mattresses, electrically heated .. .. .	1-12/5/37
189	Rubber, sponge, moulded, with ribbed or cavity under-surface, Dunlopillo and similar, whether in plain rectangular sheets, or moulded or cut to shape	1-18/50/2
196 (1)	For the purposes of Tariff item 196 (1)— (a) The heel is to be regarded as part of the sole .. .. . (b) The insertion of a wedge or platform of any material above the rubber sole, or between the laminations of the rubber sole, will not prejudice admission under this item (c) Textiles of any material are to be regarded as embraced by the term canvas (d) Soles consisting principally of rubber, but with an admixture of cork, are to be regarded as rubber	1-9/1/21

\* To be admitted from all countries at the rate of duty under the British Preferential Tariff, under section 11 of the Customs Amendment Act 1927.