

Decisions Under the Customs Acts

Customs Department,
Wellington C. 1, 22 May 1952.

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.
111	Resorcinol, crude or commercial grades. (See also Tariff item 100)	21-20/131/14
174	Sewing boxes, being cardboard boxes of no permanent use, containing sewing threads only, or sewing threads and needles. (See also Tariff item 356 (1)—needles)	21-3/427
340/2	Lamps, adjustable, Anglepoise and similar	21-3/400/8
	Tractors—	
348/1	*A.D.N. 61, 70, 130	21-2/107/8
351/7	Stones of carborundum or similar abradant material, mounted in holders and designed for use in grinding and honing machines	21-3/7/7
351/11	Stands for drills, imported with or containing the drills with which they are to be used. (See also Tariff item 356 (1) (c)—stands)	21-3/707
	Conveyors—	
352 (b)	Conveyor chain, with or without attachment brackets, in which the rollers (a) are of greater diameter than the depth of the side-plates or (b) are offset so that they protrude on one side of the side-plates	21-3/40/4
356 (1) (c)	Needle-cases, sewing boxes, or work-boxes, of permanent use, including needles, scissors, thread, &c., packed therein. (See also Tariff item 174)	21-3/427
	Stands—	
356 (1) (c)	Drill, for holding sets of drills. (See also Tariff item 351 (11))	21-3/707
399 (a) or 404 (1) (a)	Sepetir (<i>Sindora spp.</i>)	21-15/153

* 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.

PART II—INDEX TO DECISIONS

Tariff Item No.	Goods.
348	A.D.N. tractors.
340	Anglepoise lamps.
	Boxes—
356 (1)	Needle .. Sewing.
	Cases—
356 (1)	Needle .. Needle and sewing.
	Lamps—
340	Adjustable, Anglepoise and similar.
	Needles—
356 (1)	Cases.
111	Resorcinol, crude.
399 (a) }	Sepetir timber.
404 (1) }	
	Sewing—
356 (1)	Needle .. Boxes.
399 (a) }	Sindora timber.
404 (1) }	
	Stones—
351 (7)	Carborundum and similar in metal holders.
356 (1)	Needle .. Workboxes.

PART III—DECISIONS WHICH ARE CANCELLED

Tariff Item No.	Cancelled Decision.
174	Sewing boxes threads and needles. (See revised decision.)
230	
	Stones of carborundum or similar material mounted . . . imported as spares. (See now Tariff item 351 (7).)
348 (1)	Tractors .. A.D.N. model TC70. (See revised decision.)
356 (1)	Stands .. Drill for holding sets of drills . . . or separately. (See revised decision.)
	The decision under Tariff item 338 (2) (a) in Tariff Order 20, reading "Cord connectors comprising wallplugs, etc.," should be amended to Tariff item 338 (2) (b).

(Tariff Order 21)

D. G. SAWERS, Comptroller of Customs.