Decisions Under the Customs Acts

Customs Department, Wellington C. 1, 3 July 1952.

 T^{HE} following decisions in interpretation of the Customs Tariff are published for public information :--

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Tariff Item.	Decision.	Record No.
27	BISCUITS, OTHER KINDS Shredded Wheat, Welgar and similar	27-10/13/3
34 (2)	DENTISTS' INSTRUMENTS AND APPLIANCES — Measuring, counting, and testing instruments (not being elec- trical instruments) specially suited for use by dentists (see also Tariff item 338 (4))	27 - 4/258/9
34 (2)	OPTICIANS' INSTRUMENTS AND APPLIANCES Measuring, counting, and testing instruments (not being electrical instruments) specially suited for use by opticians (see also Tariff item 338 (4)	27-4/258/9
	Examples— Genothalmic refractors. Keratometers (for measuring corneal curvature). Stereoscopes, variable prism. Vertex refractionometers.	
34 (2)	 SURGEONS' INSTRUMENTS AND APPLIANCES— Measuring, counting, and testing instruments (not being electrical instruments) specially suited for use by surgeons (see also Tariff item 338 (4) Examples— Cystometers, recording, used for measuring and recording 	27-4/258/9
	pressures within the bladder. Tuning forks with disc shaped metal bases for diagnosing deafness. Haemacytometers. Haemoglobinometers.	
	Metabolism apparatus. Oxyhaemographs. Sphygmomanometers. Urinometers and urine test stands.	
59 (1)	FLOOR COVERINGS— Aloe matting	27 - 8/59/9
38 (2)	Switchboards and fuseboards— Kiosk sub-stations of sheet metal, including transformers, switchgear, and measuring equipment supplied therewith	27 - 3/515/7
	Electric appliances n.e.i. peculiar to electro-plating, electro- chemistry, &c.—	
38 (4)	Measuring, counting, and testing instruments, electrically operated, including recording paper (even if sensitised) therefor, specially suited for use by dentists, opticians, and surgeons (see also Tariff item 134 (2))	27-4/258/9
	Examples— Electrocardiographs. Electroencephalographs.	
51 (8)	GRINDING MILLS, GRINDING PANS, BALL MILLS, &c.— Balls or rods of cast iron steel, porcelain, or any other manu- factured material, for use as grinding media in tube or ball mills (see also Tariff item 449 (2)—Grinding)	27–2/329/5
51 (11)	MACHINERY, MACHINES, MACHINE TOOLS AND APPLIANCES— Peculiar to Metal-working or Wood-working— Welding machines and appliances, electric, including the standard equipment of batteries imported therewith	27-3/29/8
52 (a)	Bakers' Dough pinning machines	27-2/237
52 (b)	Filters— Filter bags, sheaths, and tubes of woven or knitted glass fibre Refrigerating—	27-8/33/2
52 (a)	Valves of any material when peculiar to use with refrigerating apparatus	27-3/315/2
52 (b)	Tablet making machinesWinches, cranes, capstans, and hoists—	27-2/443
352 (b)	Cranes— Designed for mounting on motor vehicles. (If imported mounted on motor vehicles the question of classification is to be referred by Collectors to the Comptroller)	27-2/301/33