Decisions Under the Customs Acts

 ${f T}^{
m HE}$ 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. | |
|----------------|--|---------------|--|
| | AWAYOFF | | |
| 100 (1) | * Containin | 40 4 /904 /99 | |
| 100 (1) 199 | * Gantrisin | 40-4/294/28 | |
| 100 | Hose assemblies, being lengths of hose with fittings permanently | 40-3/606/11 | |
| | attached (e.g., by vulcanizing) are to be classed under the Tariff | | |
| | item applicable to the machine or appliance with which they are | | |
| | to be used (e.g., motor vehicle engines, tractors, &c.) (see Tariff items 335 (2) and (3)) | | |
| 263 | | | |
| 200 | Medals, badges, and certificates imported by the undermentioned societies for distribution only, and not for sale to the public— | | |
| | Postal Sunday School Movement | 40-13/14/78 | |
| 333 (3) | Drying machines for cut grass | 40-2/90/3 | |
| 000 (0) | Concrete working— | 10-2/30/5 | |
| 352 (b) | Concrete mixers having a capacity of 15 cubic feet and over, | 40-3/371 | |
| 002 (0) | dry mix | 10 0/011 | |
| | Laundry and dry cleaning— | | |
| | Ironing machines— | | |
| 353 (8) (c) | Ironing machines or presses, electrically heated, having rollers | 40-2/256/12 | |
| 000 (0) (0) | or heated top plates not exceeding 30 inches in length | 10 2/200/12 | |
| 389 (b) | Chassis for electrically-propelled motor vehicles of trolley or | 40-11/59/6A | |
| 000 (0) | battery types provided— | 10 11/00/01 | |
| | (a) That, except with special permission, electric batteries | | |
| | (accumulators), pneumatic rubber tyres and inner tubes | | |
| | therefor, and undercarriage springs to be used with the | | |
| | chassis are not imported, | | |
| | (b) That a declaration under the Customs Acts is made by the | | |
| | importer that, except with special permission, the bodies | | |
| | and/or cabs to be fitted to such chassis will be made in | | |
| | New Zealand and that in their manufacture no imported | | |
| | materials or parts other than leather-cloth, head-lining | | |
| | fabric not composed wholly of wool, sheet glass, or goods | | |
| | admissible under Tariff items 310, 357 (6), 357 (10), 387, | | |
| | or 448 will be used. | | |
| | Note.—Permission (subject to review at any time) | | |
| | has been given for— | | |
| | (i) The importation and entry under Tariff item 389 (b) | | |
| | as parts of chassis admissible under that item of under- | | |
| | carriage springs, except laminated undercarriage springs | | |
| * . | of up to and including 3 in. sections for electrically pro- | | |
| | pelled commercial vehicles of 20 cwt. or more. | | |
| | (ii) The importation and use in the construction of | 400 | |
| | bodies for trolley omnibuses of metal frames and shaped | | |
| | metal panels, provided that the panels are not mounted | | |
| | on the frames and that neither panels nor frames are | | |
| | attached to the chassis on importation. (Such frames | | |
| | and panels will be liable to duty under Tariff item 389 (c).) | | |
| | (iii) The importation and use of seat springs in the | | |
| | construction of bodies or cabs of electrically-propelled | | |
| | vehicles. | 1 1 1 1 1 1 1 | |
| | | | |
| | B.P. General. | | |
| 440 (0) | Patterns or templates— | | |
| 448 (3) | Paper declared by a manufacturer for use by 3% 3% | 40-6/162/11 | |
| * | him only in making paper patterns (in- | | |
| | cluding embroidery patterns) such as are | | |
| | used by tailors and dressmakers | | |

^{*} 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

| Tarif | f Item No. | Goods. | |
|--------------|-------------|--|--|
| 352 | Concrete | Concrete— Mixers. | |
| 333/3 100 | Antiseptics | Drying— Machines for cut grass. Gantrisin. | |
| 333/3 | •• | Grass— Drying machines. 'Hose— | |
| 199 | •• | Assemblies with permanently attached fittings. | |
| 353 (8) (c) | Laundry | Presses— Ironing. | |