

## Decisions Under the Customs Acts

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.
164 ..	*Hoods made up from cellophane strips rolled in tubular form or from reed (rush), straw or similar materials, by laying the single pieces (unplaited) side by side and sewing them together by threads radiating from the crown to the brim (which has a finished edge), whether or not blocked, but not cut or otherwise worked, when declared by a manufacturer that they will be blocked and used by him only in making hats	45-5/4
164 ..	*Hoods, woven, plaited, or plain crocheted, unblocked, not sewn, cut or otherwise worked, also such hoods partially blocked, not sewn, cut or otherwise worked, made from sisal, hemp, straw, rush, pandanus leaf, or other similar vegetable material (including paper imitations of same), even if including a proportion of wool, when declared by a manufacturer that they will be blocked and used by him only in making hats. (Hoods in which the edges are stitched merely to prevent fraying, and hoods assembled from straw plait by means of strings running through the plait, are not regarded as sewn hoods.)	45-5/4
180 (7) ..	Pieces of textile, not being bindings, (whether or not printed, painted or stencilled), which have been formed from plain piece goods merely by cutting, but which are otherwise unworked	45-5/119/7
352 (b) ..	Pans, steam jacketed, cast iron ..	45-3/257
353 (8) (c) ..	Heaters, other than gas or electric, incorporating electric fans. (See also Tariff items 356 (1) (c), Radiators, 353 (1) and 353 (4)	45-2/429/9
353 (8) (c) ..	Piston and cylinder assemblies, hydraulic. (Sometimes called hydraulic rams.) (See also Tariff item 353 (8) (c), Pumps.)	45-2/62/4
	Lacquers, chemicals for making, &c.—	
448 (3) ..	Di-amyI phthalate .. .. .	B.P. 3% General 3% 45-4/293
	Di-hexyl phthalate .. .. .	B.P. 3% General 3% 45-4/293
	Tanners', curriers', &c., materials—	
448 (3) ..	Tanning extracts, tanners' bates, and other substances, specially suited for use in making leather or in treating hides and skins	B.P. 3% General 3% 45-9/5/60

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

## PART II—INDEX TO DECISIONS

Tariff Item No.	Goods.
448	Lacquers .. Di-amyI phthalate.
448	Lacquers .. Di-hexyl phthalate.
	Heaters—
353 (8)	Heaters .. Incorporating electric fans.
	Hydraulic—
353 (8)	Hydraulic .. Piston and cylinder assemblies.
	Pans—
352	Pans .. Cast iron.
	Pans—
352	Pans .. Steam jacketed, cast iron.
	Piston—
353 (8)	Piston .. Assemblies, hydraulic.

## PART III—DECISIONS WHICH ARE CANCELLED

Tariff Item No.	Cancelled Decision.
121 (1) ..	Fat liquor, F.W.L., inedible. (See Tariff item 448 (3), Tanners'.)
164 ..	Hoods made up from cellophane strips . . . in making hats. (See revised decision.)
164 ..	Hoods, woven . . . regarded as sewn hoods.) (See revised decision.)
180 (8) ..	Pieces of textiles, not being bindings . . . are otherwise unworked. (See now Tariff item 180 (7).)
214 ..	The word "wholly" in the decision reading "Replicas in miniature, . . . also Tariff item 215.)
215 ..	The word "wholly" in the decision reading "Ornaments such as miniature shoes . . . Tariff items 214 and 260.)
352 (b) ..	Pans, tilting, . . . and similar preparations. (See revised decision.)
448 (3) ..	Tanners' .. Tanning extracts . . . hides and skins. (See revised decision.)