

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 No.	Decision	Record No.					
333 (3)	Land levellers, comprising earth scraping blades mounted in wheeled frames and designed for towing behind tractors to level farm land	153-51/6/7					
333 (3)	Examples: Eversman land levellers, John Deere land scraper Nozzles, brass, for spraying weedkillers, specially designed to deliver a fan-shaped spray	153-3/11/6					
353 (4)	Heaters, electric, for motor vehicles . . . . .	153-3/189/27					
353 (8) (c)	Heaters incorporating electric motors and fans for use in motor vehicles, and which use heat from the engine cooling system. (See also Tariff item 356 (1) (c).)	153-3/189/27					
356 (1) (c)	Heaters, for use in motor vehicles, which use heat from the engine-cooling system. (For such heaters incorporating an electric motor and fan see Tariff item 353 (8) (c).)	153-3/189/27					
448 (3)	Boots and other footwear— The following when declared by a manufacturer for use by him only in making footwear other than slippers— Fabrics (including felt fabrics and those made from paper yarn, but not including quilted fabrics)— (a) Rubberized or treated with rubber substitutes, or (b) Consisting of woven material, or laces, or embroideries, fixed to a backing of textile.	<table border="1"> <thead> <tr> <th>B.P.</th> <th>General</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">3%</td> <td style="text-align: center;">3%</td> </tr> </tbody> </table>	B.P.	General	3%	3%	153-22/15/10
		B.P.	General				
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PART II—INDEX TO DECISIONS

Tariff Item No.	Goods
448 (3)	Boots . . . . . Fabrics for footwear manufacture. Heaters— Motor vehicle. Levellers, land.
353 (4)	
353 (8) (c)	
356 (1) (c)	
333 (3)	

PART III—DECISIONS WHICH ARE CANCELLED

Tariff Item No.	Cancelled Decision
131	Sucaryl sodium. (See decision Tariff item 448 (3) in Tariff Order 151.)
156	
304	Felted textiles in the piece, when declared for use as follows— Manufacturing purposes—Felted textiles for slippers.
333 (3)	The words "or mounts" are to be deleted from the decision which reads "Photo corners or mounts".
356 (1) (c)	Nozzles, spray, brass, specially designed to deliver a fan-shaped spray. (See revised decision.)
448 (3)	Heaters for use in motor vehicles. (See revised decision.)
	The following materials declared, etc.— Textiles— Fabrics (including felt fabrics and those made from paper yarn . . . sock lining.) (See revised decision.)

CORRECTION

Tariff Order 129 – Part I.—Tariff item 448 (3) – Printers' – Paper – the word "Sulphite" should read "Sulphate".  
Tariff Order 151 – Part I.—Tariff item 448 (3) – The decision reading "Stampings, metal, as may be approved, etc. . . . under the above decision" should appear in the group relating to jewellers' materials.

Dated at Wellington this 15th day of September 1955.

(Tariff Order 153)

J. P. D. JOHNSEN, Comptroller of Customs.