

## 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.
43	Jelly crystals prepared without the addition of sugar (sucrose) and which have been specially labelled to indicate that they are for use by diabetics	175-10/6/52
	<b>FANCY GOODS, AND TOYS—</b>	
239 (2)	Toy "pianos", which are incapable of producing the diatonic scale in at least one octave. (See also Tariff item 247 (5).)	175-13/17/30
247 (4)	For the purposes of Tariff item 247 (4) a piano is defined as a musical instrument having a compass of not less than seven octaves and fitted with a keyboard, the keys of which, when struck cause hammers to strike tuned strings. NOTE: Toy "pianos" in which hammers produce musical notes by striking on metal plates are not regarded as pianos for the purposes of Tariff item 247 (4)—See Tariff item 239 (2) and Tariff item 247 (5).	175-13/17/30
247 (5)	Toy "pianos", which are capable of producing the diatonic scale in at least one octave. (See also Tariff item 239 (2).)	175-13/17/30
	Brick and tile making—	
352 (a)	Clay grinders, pug mills, and brickmaking machines, combined	175-2/52/6
448 (3)	Boots and other footwear— Strapping not exceeding 1 inch in width and whether or not perforated, composed of strips of leather or plastic material, the edges of which have been folded under and cemented or sewn, declared by a manufacturer for use by him only in making footwear	175-9/23/6

	B.P.	General
	3%	3%

## PART II—INDEX TO DECISIONS

Tariff Item No.	Goods
352 (a)	Clay— Brick .. Grinders, pug mills, and brick-making machines, combined.
43	Diabetic— .. Jelly crystals.
352 (a)	Brick .. Grinders, pug mills, and brickmaking machines, combined.
43	.. Jelly crystals for diabetics.
247 (5)	.. Pianos—
239 (2)	.. Toy.
448 (3)	.. Plastic—
352 (a)	Brick .. Strapping for footwear.
448 (3)	Boots .. Pug mills, grinders, and brickmaking machines, combined.
	.. Strapping—
	.. Plastic, for making footwear.
247 (5)	.. Toy—
239 (2)	.. Pianos.

## PART III—DECISIONS WHICH ARE CANCELLED

Tariff Item No.	Cancelled Decision
239 (2)	Fancy .. .. Pianos, toy. (See revised decision.)
247 (4)	.. .. Pianos, toy, which are capable of playing . . . octave. (See decision Tariff item 247 (5).)
448 (3)	Boots .. .. Strapping, leather, not exceeding 1 in. in width and whether or not perforated . . . footwear. (See revised decision.)

Dated at Wellington this 26th day of April 1956.

(Tariff Order 175).

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