PART I—DECISIONS IN INTERPRETATION OF THE TARIFF—continued

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Tariff Item No.	Decision	Record No.
164 (3)	HATTERS' RIBBONS AND GALLOONS, ETC.  Galloons – A galloon is considered to mean a corded ribbon having not more than 50 ribs to the inch and not exceeding 3 in. in width, when declared by a manufacturer or renovator of hats for use by him in making or renovating hats. (Galloons used in making hat bands for sale separately are liable to duty as ribbons under Tariff item 168.)  Hat ribbons, including those with designs printed or stencilled thereon, when cut into lengths not exceeding 38 in. and declared by a manufacturer for use by him only in making hats.	225-22/42/-
164 (4)	HATMAKERS' MATERIALS, OTHER KINDS, ETC.  Braid or lace, gold or silver, also plain black oak leaf braid, when cut into lengths not exceeding 28 in. and declared by a manufacturer for use by him only in making hats and caps. Braids of wool, silk, artificial silk, or cotton, or of such materials in combination with one another, or of cut cotton and wool textile in narrow widths cemented to a backing of felt, declared by a manufacturer for use by him only in building up bodies and brims of hats.  Cap canes, bent to circular shape, with the ends joined, specially suited for supporting the crowns of caps.  Chenille cord with wire centre.  Cork fronts.	225-22/42/-
	Fabrics, peculiar to hatmaking, including straw plaits and similar materials, but not including millinery trimmings— Buckram or similar material, embroidered with an allover design. Canvas, laminated, for cap peak stiffeners. Cellophane strips, flat, interwoven with ribbon.	
	Chain net, stiffened. Crinoline, or imitation horsehair fabric, or such materials plaited or woven with cotton, linen, silk, wool, cellophane or other fibres. Felt in strips, reinforced with textile. Felt piece goods embroidered with an allover design, whether or not backed with buckram or similar material. Hemp cloth declared by a manufacturer for use by him only in making hats. Silk piece goods embroidered and attached to a buckram	
	or similar backing.  Silk piece goods in widths not exceeding 21 in. when declared by a manufacturer for use by him only in making Salvation Army bonnets.  Socking cloth, a rubberised textile, declared by a manu-	
	facturer for use by him only in making hats.  Sparterie.  Straw plait, braid, lace, and similar fabrics, peculiar to use in building up hats and not being hat trimmings, plain or fancy, composed wholly or partially of grass, rush, hemp, or straw (including cellophane and paper yarn).  The following materials—  (a) In widths not exceeding 18 in.; or	
	<ul> <li>(b) In widths exceeding 18 in. on declaration by a manufacturer for use by him only in making hats— Grosgain fabric. Hatters' plush. Melusine fabric.</li> <li>Tubular woven fabrics of artificial silk and wool or of cotton</li> </ul>	
	and wool as approved, declared by a manufacturer for use by him only in building up bodies and brims for hats.  Ferrules, metal, for joining hat wires in making millinery. Hat finishing powder. Hat-hoods, felt, of wool or fur, or containing fur, as approved, unblocked, but having introduced into the material coloured	
	threads which produce an allover effect. Hat-hoods, tweed, unblocked and unsewn. Hat lining material when cut into pieces not exceeding 3 in. in width, when declared by a manufacturer for use by him only for lining hats, or in making sewn hat linings. Hat sweats of leathercloth or of textile and leathercloth. Hat tips, being leathers of approximately semi-circular shape for use inside the fronts of hats. Headgrips for sewing inside hats.	
	Leathers. Paper cloth, woven (e.g., Toyo cloth).	