

## 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 (1) (a)	<b>AGRICULTURAL IMPLEMENTS, ETC.—</b> Cultivators, harrows, etc.— Transplanters .. .. .	235-2/246/5
340 (2)	<b>ELECTRIC LAMPS, ETC.—</b> Peculiar to use on vehicles, etc.— Dome lights, electric, specially suited for the roofs of motor vehicles, even though fitted with bulbs Fender guides with small electric-light bulbs in the top for attachment to the side of the front fenders of motor cars. (See also Tariff item 389 (c) – Indicators.) Headlamps, electric, for motor vehicles, consisting of reflectors, holders, and bulbs Headlamps, sealed beam, comprising an incandescent filament lamp bulb fitted with a sealed reflector and lens. (See also Tariff item 339.) Lighting sets for bicycles Partitions for Lucas stop and tail lamps Reflectors for motor vehicle headlamps, having one or more apertures for electric light bulbs Spot light and mirror outfits for vehicles. (If the mirror is not incorporated in the body of the lamp it is to be classed separately under Tariff item 222.)	235-22/158/2
340 (3)	<b>ELECTRIC LAMPS, ETC.—</b> N.e.i.— Flashlights, photographic Floodlights, being electric lamps consisting of a lampholder fitted with (a) a reflector and/or lens, and (b) a support incorporating means by which the direction of the light may be varied horizontally or vertically Lamp fixtures, being hanging or other permanently attached electric light fittings, including identifiable parts thereof such as lampholders, shades, and reflectors of any material, ceiling flanges (but not ceiling roses), and galleries Lamps, adjustable, Anglepoise and similar Lamps for illumination purposes, of the mercury vapour, sodium vapour, neon, and similar types, including tubes, housings, starters, ballasts, and other equipment incorporated therein. (For component parts of ballasts, imported separately, see Tariff item 338 (2).) Mirrors, holed, for use as reflectors for arc lamps Philatector, for the detection of water marks on postage stamps, consisting essentially of a box, slide, switch, colour filter, torch battery, and bulb Sew lights for sewing machines, consisting of bracket, shade, lampholder, and flexible lead. (If imported with and forming part of the standard equipment of sewing machines, these lights are to be classed under Tariff item 351 (9). See also Tariff item 338 (1) (a).) Signs, advertising, and other, made from neon or similar electric-discharge tubing or from incandescent filament electric lamp bulbs mounted on a backing or in a housing, to form words or designs Starters for fluorescent lamps (a capsule containing a thermally operated make-and-break, and a condenser)	235-22/158/2
352 (b)	<b>MACHINERY, ETC., MANUFACTURING, INDUSTRIAL, ETC.—</b> Garage appliances— Tyre inflators, portable, consisting of an air compressor, air receiver, pressure gauge, hose, air valves, switch, electric motor, and leads to power supply Tyre inflators, wall, pedestal, or tower (metal cabinet) types, consisting of— Pressure gauge, hose, air valves, including those incorporating also an electric motor and water-supply lines	235-3/627/5
356 (1) (d)	Cross arm braces for power poles .. .. .	235-3/649/6
356 (1) (d)	Straps and shackles for use with shackle-type insulators ..	235-3/649/6