PART I—DECISIONS IN INTERPRETATION OF THE TARIFF—*continued*

Tariff Item No.	Decision	Tariff Order
(24)	**SWITCHES—**	
	"Switches" means contact makers and contact breakers in which the manipulation of a lever or other device directly makes or breaks the circuit so that it cannot be broken or remade except by further manipulation of the device	307
	Locks, ignition for motor vehicles. (See also Tariff item 335 (2).)	307
	Plates, switch, suitable for use with flush type electric switches, when imported separately	307
	Radio gramophone pick-up toggle switches	307
	Rods or leves for operating, from ground level, switches on electrical transmission line towers	307
	Switch fuses, being combinations of switches and fuses for outdoor transmission lines	307
	Wall cases for electric switches	307
(25)	**SWITCHBOARDS, FUSEBOARDS, ETC.—**	
	CIRCUIT MAKERS AND CIRCUIT BREAKERS—	
	Apparatus which, not being a "switch" as defined under Tariff item 338 (24), or an instrument as defined in Tariff item 352, opens or closes an electrical circuit	307
	Buttons for motor vehicle horns	307
	Contact boxes for use with nightwatchmen's tell-tale clocks	307
	Covers, rubber, for distributors of oil engines	307
	Escapements with special dowels in the bottom plate identifying them as parts of time switches	307
	Floor selection switches and limit switches for electric lifts, when imported as spares or replacements	307
	Screws, contact, being metal threaded screws with platinum or similar metal contacts brazed thereto, for use in electrical distributors of motor vehicle engines	307
	Time switches	307
	Timers, electric, specially suited for restricting the time of flight of model aeroplanes	307
	Timers or distributors for oil engines, being revolving switches for regulating the spark in the cylinders of the engines	307
	DISTRIBUTION BOARDS AND BOXES—	
	Boxes, tee, straight through and universal, for Enfield and similar wiring systems	307
	Busbar equipment for distributing electric power to motors, machines, etc.	307
	ELECTRO-MAGNETS—	
	Electro-magnets for magnetic brakes of electric tramcars, and rail slippers (track shoes) therefor, when imported therewith. (For spare rail slippers, see Tariff item 385.)	307
	LIGHTNING ARRESTERS—	
	Hangers consisting of detachable steel straps and collars, imported with and forming part of lightning arresters	307
	RELAYS—	
	Relays, photo-electric. (Transformers for use therewith are to be classed separately under Tariff item 338 (26), and projector lampholders including lamp bulbs are to be classed under Tariff items 340 or 338 (30) according to type.)	307
	RHEOSTATS AND RESISTANCES—	
	Battery containers incorporating rheostats for use with surgical instruments	307
	Dimmer machines consisting of a series of rheostats, for use in gradually dimming or extinguishing lights in theatres, etc.	307
	*Globars, being silicon carbide (carborundum) rods for use in making heating elements, or as resistances in electric furnaces, and including terminal straps and clamps imported therewith	307
	Lamps, ballast, being resistances used in telephony, similar in appearance to incandescent filament electric lamp bulbs	307
	Resistors for hearing aid instruments (similar to straight wire resistors used in radio sets)	307

*To be admitted from all countries at the rate of duty under the British Preferential Tariff, under section 11 of the Customs Amendment Act 1927.