

Machinery and machines as under—	
Agricultural ... ..	See implements
Boring, for use in connection with mining or prospecting operations ...	D
Clothes drying and parts—	
Packed in cases, crates, or cartons ... ..	B
Unpacked ... ..	A
Clothes washing and parts—	
Packed in cases, crates, cartons, or heavy packing paper ... ..	B
Unpacked ... ..	A
Dishwashing and parts—	
Packed in cases, crates or cartons ... ..	B
Unpacked ... ..	A
Earthmoving machinery ... ..	C
Leaf gathering, assembled (minimum 1 tonne per machine) ... ..	B
Mining (for use in mining operations in New Zealand) exclusive of consumable stores ... ..	D
Sewing, loose—As parcels ... ..	See clause 23
Sewing, packed ... ..	C
Washing machines and parts not otherwise specified—	
Packed in cases, crates, cartons or heavy packing paper ... ..	B
Unpacked ... ..	A
Magnesite ... ..	See clause 39
Magnesite-talc (talc-magnesite), for use in the manufacture of artificial manure ... ..	See clause 48
Magnesium oxide ... ..	See clause 45
Malt extract ... ..	C
Manganese sulphate, for use in the preparation of manures ... ..	See clause 48
Mangolds ... ..	See clause 39
Manures, artificial ... ..	See clause 48
Manure (blood and bone) ... ..	See clause 48
Manure, extracted from sheep daggins ... ..	See clause 48
Manure, humic compost ... ..	See clause 48
Manure, liquid (such as "Alginure", "Marinure" or "Maxicrop")	
In drums ... ..	D
Not otherwise specified ... ..	C
Manures, stable or farmyard ... ..	See clause 47
Marble, chips ... ..	See clause 45
Marble figures and models—	
Packed ... ..	B
Unpacked ... ..	A
Marble, polished, not otherwise specified—	
Packed ... ..	C
Unpacked ... ..	B
Marble, rough blocks ... ..	See clause 45
Masts, yacht or boat, exceeding 3m in length ... ..	A
Matches ... ..	C
Mats, tumbling ... ..	B
Mattresses, containing kapok, wool, tow, sponge rubber or suchlike material, also innerspring—	
Packed in cases or crates or wrapped in scrim or brown paper ... ..	B
Unpacked ... ..	A
Mattresses, wire, or wooden slat—	
Packed ... ..	B
Unpacked ... ..	A
(Wire mattresses which have battens nailed completely around them or nailed lengthwise will be deemed to be "packed").	
Meals, as under—	
Barley, bean, linseed, lucerne, pea, maize, rye, wheat and whole, packed in bags ... ..	See clause 39
Copra, certified for use as stock food ... ..	See clause 39
Calf, dairy, grass, or pig. Cocoa meal, for use as or for the manufacture of stock food. Fishmeal, certified for use in the manufacture of stock food. Liver, certified for use as stock food. Meat and bone meal. Meatmeal ... ..	As food livestock or poultry, n.o.s.
Rape seed meal ... ..	See clause 39
Sausage ... ..	D
Meat conveyed in insulated wagons or insulated or refrigerated containers ... ..	See clause 55
Meat, not otherwise specified ... ..	C
Melons (including watermelons and citron melons) ... ..	See clause 39
Merry-go-rounds—As riding devices. ... ..	See clause 39
Metal, road ... ..	E
Metal, scrap (other than iron or steel or type), for remelting.	
Owners to load and unload ... ..	See clause 39
Meter boxes, empty (for covering electricity meters) ... ..	B
Meters, electric, gas, or water ... ..	C
Military equipment for use of Armed Services Departments (exclusive of aeroplanes, ammunition, and explosives of any description, bicycles (pedal), furniture, musical instruments, pillows or gymnastic appliances), but including ammunition boxes, battery acid, clothing, guns, gun carriages, machine guns, mattresses (wire or slat), motor cycles, radio and radar equipment, rifles, stores, and uniforms ... ..	C
The following articles when forwarded to Armed Services Departments will be charged as follows—	
Empty containers not otherwise specified—	
New ... ..	B
Used ... ..	C
Brass cartridge or shell cases ... ..	See clause 39
Grenades (hand or rifle) and bombs—As gun ammunition. ... ..	E
Model aeroplanes—As parcels ... ..	See clause 23
Motor vehicles... ..	See clause 50