

## New Zealand.



### ANALYSIS

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| <p>Title.</p> <ol style="list-style-type: none"> <li>1. Short Title.</li> <li>2. Interpretation.</li> <li>3. Abolition of existing duties.</li> <li>4. Application of British Preferential and General Tariffs.</li> <li>5. Ratification of certain resolutions imposing duties and allowing exemptions.</li> <li>6. Goods entered during currency of resolutions not to be affected by higher rates of duty.</li> <li>7. Saving of treaty with Commonwealth of Australia.</li> <li>8. Saving of treaty with South Africa.</li> </ol> | <ol style="list-style-type: none"> <li>9. Special provisions as to Cook Islands.</li> <li>10. Exemptions from primage duty.</li> <li>11. Special provisions as to duty on goods of a class not produced in British dominions.</li> <li>12. Minister may determine the free-on-board export cash price of goods.</li> <li>13. Special provisions for computing measurement of sawn dressed timber.</li> <li>14. Power to impose special duties in certain cases on goods imported from foreign countries.</li> <li>15. Miscellaneous amendments of Customs Acts.</li> <li>16. Repeals. Saving of existing rights of action. Schedules.</li> </ol> |
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1927, No. 26.

AN ACT to impose Duties of Customs and to amend the Customs Acts. Title.  
[25th October, 1927.]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows :—

1. This Act may be cited as the Customs Amendment Act, 1927, and shall be read together with and deemed part of the Customs Act, 1913 (hereinafter referred to as the principal Act). Short Title.

2. In the Customs Acts, unless the context otherwise requires,— Interpretation.

“British Preferential Tariff” means the rates of duties and the exemptions from duty set forth in the column numbered one in the First Schedule hereto, and includes any modification thereof made in accordance with the Customs Acts :

“General Tariff” means the rates of duties and the exemptions from duty set forth in the column numbered two in the First Schedule hereto, and includes any modification thereof made in accordance with the Customs Acts :

“British dominions” includes British protectorates and any territory for the time being subject to a mandate conferred on His Majesty by the League of Nations.

Abolition of existing duties.

3. All duties of Customs and all exemptions from such duties imposed or allowed under the several enactments or other authorities enumerated in the Second Schedule hereto are hereby abolished.

Application of British Preferential and General Tariffs.

4. Upon the coming into operation of this Act and thereafter while this Act remains in force, but subject to any provisions of the Customs Acts as to the alteration of duties,—

(a) There shall be levied, collected, and paid on all goods being the produce or manufacture of some part of the British dominions and imported into New Zealand or entered therein for home consumption after the commencement of this Act the rates of Customs duties (if any) set forth in the British Preferential Tariff; and

(b) There shall be levied, collected, and paid on all goods being the produce or manufacture of a country not being part of the British dominions and imported into New Zealand or entered therein for home consumption after the commencement of this Act the rates of Customs duties (if any) set forth in the General Tariff.

Ratification of certain resolutions imposing duties and allowing exemptions.

5. (1) Every resolution of the House of Representatives passed on or after the thirteenth day of September, nineteen hundred and twenty-seven, and before the passing of this Act, purporting to impose any duties of Customs or to create any exemptions from such duties, shall be deemed to have taken effect and to have had the force of law, according to the tenor of such resolution, and to have so continued until the passing of this Act, or until altered or revoked, before the passing of this Act, by a resolution of the House of Representatives.

(2) Every such resolution as is mentioned in the last preceding subsection shall be deemed to be revoked on the passing of this Act:

Provided that all duties which, by virtue of the said resolutions, have become due and payable since the passing thereof and before the passing of this Act, and all penalties and forfeitures which have been incurred, shall be recovered and enforced notwithstanding the revocation of the said resolutions by this section.

Goods entered during currency of resolutions not to be affected by higher rates of duty.

6. (1) Except as expressly provided in any such resolution, no additional duty shall be chargeable in respect of goods entered for home consumption during the currency of any resolution referred to in the last preceding section by reason merely of the fact that the duties or exemptions imposed or created by such resolution have been altered by any subsequent resolution or by this Act.

(2) When any duty has been paid under the authority of any such resolution in excess of the duty payable under this Act the Collector may allow a refund of such excess.

Saving of treaty with Commonwealth of Australia.

7. (1) Nothing in the foregoing provisions of this Act shall affect the agreement for Customs reciprocity made between the Governments of New Zealand and the Commonwealth of Australia and ratified by the Tariff Agreement (New Zealand and Australia) Ratification Act, 1922, or shall affect any Order in Council made for the purposes of or in relation to that agreement under the authority of the Customs Amendment Act, 1921.

(2) Subject to the terms of the agreement referred to in the last preceding subsection the Minister may, by notice published in the *Gazette*, at any time apply the British Preferential Tariff to any

goods specified or referred to in such notice, and being the produce or manufacture of the Commonwealth of Australia.

(3) The duties and exemptions from duty in force at the commencement of this Act in respect of goods being the produce or manufacture of the Commonwealth of Australia shall, notwithstanding the repeal of any enactment by this Act, continue in force unless and until altered in accordance with the provisions of the last preceding subsection, or otherwise in accordance with the Customs Acts.

8. Nothing in this Act shall be so construed or shall so operate as to conflict with the Schedule of Customs duties and exemptions contained in an Order in Council made under the authority of the Customs Amendment Act, 1921, on the seventh day of September, nineteen hundred and twenty-five, and published in the *Gazette* of the tenth day of the same month (fixing rates of duty and exemptions from duty in respect of certain goods being the produce or manufacture of the Union of South Africa):

Saving of treaty with South Africa.

Provided that while such Order in Council remains in force no higher duty shall be levied on any such goods than would be levied if the goods were subject to the British Preferential Tariff.

9. (1) The duties and exemptions from duty provided for in this Act shall be in force in the Cook Islands on and from a date to be determined by the Governor-General by Order in Council, and until an Order in Council under this section comes into force the duties and exemptions in force in those islands on the commencement of this Act shall continue to be in force and allowed.

Special provisions as to Cook Islands.

(2) On the coming into force of any such Order in Council the duties and exemptions provided for in this Act shall be in force in the Cook Islands, and the duties and exemptions in force therein on the commencement of this Act shall cease and determine:

Provided that nothing herein shall affect the provisions of Part XXI of the principal Act.

10. (1) The Third Schedule to the Customs Amendment Act, 1921, is hereby repealed and the Third Schedule to this Act substituted therefor.

Exemptions from primage duty.

(2) All references in the Customs Acts to the Third Schedule to the Customs Amendment Act, 1921, shall hereafter be read as references to the Third Schedule to this Act.

11. (1) If with respect to any goods or to any class of goods suitable or intended for use for manufacturing, industrial, agricultural, scientific, therapeutic, or similar purposes, and being the produce or manufacture of a country not forming part of the British dominions, the Minister is satisfied that goods of a like kind are not economically produced or manufactured in the British dominions, he may in his discretion direct that such goods or that any goods of such class be admitted as if they were the produce or manufacture of some part of the British dominions, or, in the alternative, that they be admitted at a rate of duty intermediate between the rate specified in the British Preferential Tariff and the rate specified in the General Tariff.

Special provisions as to duty on goods of a class not produced in British dominions.

(2) This section shall be deemed to have been in force as from the thirteenth day of September, nineteen hundred and twenty-seven.

(3) Any direction given by the Minister under this section may in its application to any goods be revoked at any time before such goods are entered for home consumption.

Minister may determine the free-on-board export cash price of goods.

Special provisions for computing measurement of sawn dressed timber.

Power to impose special duties in certain cases on goods imported from foreign countries.

12. Where the amount of duty payable on any goods depends in whole or in part on the free-on-board export cash price of those goods, and such goods are imported otherwise than on the sale thereof, or otherwise than on the sale thereof at the free-on-board export cash price, the Minister may determine such price in such manner and at such sum as he thinks just, and his determination shall be final.

13. (1) For the purposes of the Tariff the Minister may direct that sawn dressed timber or any class of such timber shall be measured as if the actual thickness thereof were increased by such amount as he may prescribe in that behalf. The maximum amount that may be so added in any case shall, as the Minister may determine, be either three-sixteenths of an inch, or twenty per centum of the actual thickness. Every direction under this section shall be given by notice published in the *Gazette*, and may at any time be in like manner revoked.

(2) On the entry of any sawn dressed timber to which any direction given by the Minister as aforesaid is applicable, the Collector shall compute the number of superficial feet contained therein as if the actual thickness thereof were increased to the extent prescribed.

14. (1) The power to impose duties of Customs conferred on the Governor-General in Council by this section may be exercised in any of the following cases, but not otherwise, that is to say :—

(a) In the case of goods imported into New Zealand from any foreign country, if in the opinion of the Governor-General that foreign country discriminates, to the disadvantage of goods the produce or manufacture of New Zealand, between those goods and the goods of any other country :

(b) In the case of goods imported into New Zealand from any foreign country, if in the opinion of the Governor-General the duty charged by that country on the importation of goods being the produce or manufacture of New Zealand is excessive ; or in the case of goods imported into New Zealand from any foreign country that restricts (otherwise than by Customs duties) or prohibits wholly or partially the importation into that country of goods being the produce or manufacture of New Zealand :

(c) In the case of goods imported into New Zealand from any foreign country, if in relation to such goods there is no treaty, agreement, or arrangement in force between the Government of that country and the Government of New Zealand.

(2) In any of the cases mentioned in the last preceding subsection the Governor-General may, by Order in Council, impose such duties of Customs as he thinks fit, not exceeding in any case twenty-five per centum *ad valorem* on any goods being the produce or manufacture of a foreign country to which the Order relates, and which may be imported into New Zealand on or after a date to be therein specified in that behalf :

Provided that the powers hereby conferred on the Governor-General shall not be so exercised as to contravene the terms of any treaty, agreement, or arrangement for the time being in force between the Government of New Zealand and the Government of any other country.

(3) Any Order in Council under this section may be at any time in like manner varied or revoked.

(4) The duties imposed on any goods pursuant to this section may be imposed whether such goods are otherwise liable to duty or not, and shall be in addition to any other duties to which any such goods may be liable.

(5) Any Order in Council under this section may relate generally to all goods being the produce or manufacture of any foreign country specified in the Order, or may relate to any specified goods or to goods of any specified class or classes.

(6) Nothing in this section shall be construed to limit the operation of any other provisions of the Customs Acts.

15. The Customs Acts are hereby amended in manner indicated in the Fourth Schedule hereto.

16. (1) The enactments mentioned in the Fifth Schedule hereto are hereby repealed to the extent indicated in that Schedule.

(2) All duties which have become due and payable and all penalties and forfeitures which have been incurred prior to the commencement of this Act shall be recovered and enforced in the same manner as if this Act had not been passed.

Miscellaneous  
amendments of  
Customs Acts.

Repeals.

Saving of  
existing rights  
of action.

Schedules.

## SCHEDULES.

## FIRST SCHEDULE.

## THE CUSTOMS TARIFF.

NOTES.—The headings of the respective classes are used solely for convenience of classification, and do not in any way affect the interpretation of the Tariff.

The term "agriculture" as used in the Tariff includes horticulture and viticulture; the term "iron" includes steel, or steel and iron combined; the term "specific duties" means duties imposed according to a specified quantity, weight, size or number; the term "wine" includes medicated wine or wine mixed with food, and such spirituous beverages and fluid or semi-fluid foods containing not more than 40 per cent. of proof spirit as may be so decided by the Minister.

Steam engines, gas engines, oil engines, electric or other motors, and parts of the foregoing, are not included in the expression "machines, machinery, machine tools or appliances," as used in the Tariff.

The abbreviation "n.e.i." means "not elsewhere included."

Item No.	Tariff Items.	British Preferential Tariff Column No. 1.	General Tariff. Column No. 2.
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## CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES.

1	Live animals, including cattle and horses .. .. .	Free	Free.
2	Animals, food for, of all kinds, n.e.i., including horse and cattle spices and condiments, proprietary or otherwise; mixed bird-seed .. .. .	20 per cent. ad val. £1 per ton	40 per cent. ad val. £1 per ton.
3	Chaff .. .. .	2s. per cental	2s. per cental.
4	Grain and pulse, unground and unmanufactured, viz. :—	When the current domestic value at the port of export to New Zealand is 5s. 6d. per bushel of 60 lb., the duty shall be 1s. 3d. per bushel of 60 lb., provided that— (a) When the current domestic value at the port of export to New Zealand exceeds 5s. 6d. per bushel of 60 lb., the rate of duty shall be decreased by $\frac{1}{2}$ d. (half-penny) per bushel of 60 lb. for every $\frac{1}{2}$ d. (half-penny) or fraction of $\frac{1}{2}$ d. (half-penny) by which the said current domestic value exceeds 5s. 6d., and (b) When the current domestic value at the port of export to New Zealand is less than 5s. 6d. per bushel of 60 lb., the rate of duty shall be increased by $\frac{1}{2}$ d. (half-penny) per bushel of 60 lb. for every $\frac{1}{2}$ d. (half-penny) or fraction of $\frac{1}{2}$ d. (half-penny) by which the said current domestic value is less than 5s. 6d.	
	(1) Maize .. .. .		
	(2) Wheat .. .. .		
	(3) N.e.i. .. .. .	2s. per cental	2s. per cental.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
<b>CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES—<i>continued.</i></b>			
5	Grain and pulse, ground or <i>manufactured</i> , viz. :—		
	(1) Barley flour, prepared .. .. .	2s. 6d. per cental	2s. 6d. per cental.
	(2) Bran or pollard .. .. .	1s. per cental	1s. per cental.
	(3) Maize, flaked .. .. .	5s. per cental	7s. per cental.
	(4) Maize, ground or crushed but not otherwise manu- factured, n.e.i. .. .. .	Free	1d. per lb.
	(5) Malt, whole or ground; rice malt .. .. .	5s. per cental	7s. per cental.
	(6) Oats, or oats in admixture with other grain .. .. .	$\frac{1}{2}$ d. per lb.	$\frac{3}{4}$ d. per lb.
	(7) Pearl barley .. .. .	$\frac{1}{2}$ d. per lb.	$\frac{3}{4}$ d. per lb.
	(8) Peas, split .. .. .	$\frac{1}{2}$ d. per lb.	$\frac{3}{4}$ d. per lb.
	(9) Wheat-flour, including wheat-meal and similar preparations of wheat .. .. .		
			(a) When the current domestic value at the port of export to New Zealand is £13 10s. per ton of 2,000 lb., the duty shall be £3 10s. per ton of 2,000 lb.
			(b) When the current domestic value at the port of export to New Zealand exceeds £13 10s. per ton of 2,000 lb., the rate of duty shall be decreased by 1s. per 2,000 lb. for every 1s. or fraction of 1s. by which the said current domestic value exceeds £13 10s.
			(c) When the current domestic value at the port of export to New Zealand is less than £13 10s. per ton of 2,000 lb., the rate of duty shall be increased by 1s. per 2,000 lb. for every 1s. or fraction of 1s. by which the said current domestic value is less than £13 10s.
			(d) Where wheat-flour, including wheat-meal and similar preparations of wheat, is imported in packages weighing less than 150 lb., the current domestic value thereof shall be determined as if such goods had been imported in packages weighing 150 lb. or such other <i>standard</i> weight as the Minister may approve.
			(e) Notwithstanding anything in the preceding paragraphs of this Tariff item, the current domestic value of wheat-flour, including wheat-meal and similar preparations of wheat, shall not in any case be deemed to exceed the free-on-board (f.o.b.) export cash price thereof by more than £1 5s. per ton of 2,000 lb.
	(10) N.e.i. .. .. .	2s. 6d. per cental	2s. 6d. per cental.
6	Hops .. .. .	6d. per lb.	1s. per lb.
7	Onions .. .. .	£1 per ton	£1 10s. per ton.
8	Potatoes .. .. .	£1 per ton	£1 per ton.
9	Seeds, viz. :—		
	Canary-grass seed, hemp-seed, linseed, lucerne-seed, maw-seed, millet-seed, sorghum-seed, unmixed	Free	Free.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff Column No. 1.	General Tariff. Column No. 2.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES— <i>continued.</i>			
10	Solid wort .. .. .	6d. per lb.	6d. per lb.
11	Vegetables, viz:— (1) <i>Preserved</i> peas in tins or <i>similar</i> containers including the weight of any liquid .. .. .	20 per cent. ad val. or 1d. per lb., whichever rate returns the higher duty	40 per cent. ad val. or 2d. per lb., whichever rate returns the higher duty.
	(2) Fresh, dried, or preserved, n.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.
12	Aerated waters, and <i>beverages</i> , n.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.
13	Mineral waters, being <i>beverages</i> , aerated or otherwise .. .. .	20 per cent. ad val.	20 per cent. ad val.
14	Chicory .. .. .	3d. per lb.	5d. per lb.
15	Cocoa-beans, raw .. .. .	Free	Free.
16	Cocoa and chocolate, viz:— (1) <i>Cocoa</i> ; also cocoa-beans roasted or crushed .. .. .	3d. per lb.	5d. per lb.
	(2) Chocolate; also cocoa or chocolate mixed with milk or with any other food substance .. .. .	25 per cent. ad val.	45 per cent. ad val.
17	Coffee, raw .. .. .	Free	Free.
18	Coffee, roasted .. .. .	3d. per lb.	5d. per lb.
19	Coffee, essence of, and essence of coffee mixed with milk or with any food substance whatsoever .. .. .	20 per cent. ad val.	40 per cent. ad val.
20	Fruit-juices unsweetened, in containers having a capacity of 1 gallon or over .. .. .	Free	Free.
21	Fruit-juices unsweetened, in containers having a capacity of less than 1 gallon; fruit-juices sweetened; syrups n.e.i.; raspberry-vinegar, sweetened .. .. .	20 per cent. ad val.	40 per cent. ad val.
22	Citrus-fruit pulps (including fruit-juices containing such percentage of citrus-fruit pulp as may be determined by the Minister) sweetened or unsweetened, in bulk or otherwise .. .. .	20 per cent. ad val.	40 per cent. ad val.
23	Tea, in bulk—viz., in packages of 5 lb. or over net weight of tea .. .. .	Free	2d. per lb.
24	Tea n.e.i. .. .. .	2d. per lb.	4d. per lb.
25	Bacon and hams .. .. .	2d. per lb.	4d. per lb.
26	Biscuits, ships', plain and unsweetened; also dog-biscuits .. .. .	3s. per cwt.	4s. per cwt.
27	Biscuits, other kinds .. .. .	20 per cent. ad val.	40 per cent. ad val.
28	Blue .. .. .	1d. per lb.	2d. per lb.
29	Candles, being <i>night-lights</i> , or <i>tapers</i> .. .. .	1½d. per lb.	2½d. per lb.
30	Candles n.e.i. .. .. . (NOTE.—Candles n.e.i., in packages of a net weight of 8 oz. or less, shall be charged as half-pounds; in packages of a net weight exceeding 8 oz. but not exceeding 16 oz., as pounds; and so on for packages of greater weight.)	1½d. per lb.	2½d. per lb.
31	Cocoa or cacao butter, coconut butter, and other vegetable butters or fats .. .. .	Free	Free.
32	<i>Confectionery</i> including medicated confectionery, liquorice n.e.i., and sugared or crystallized fruits .. .. .	25 per cent. ad val.	45 per cent. ad val.
33	Lard, stearine, and <i>refined</i> animal fats, n.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.
34	Stearine, on declaration that it will be used only in the manufacture of candles, matches, soaps, leather, or other articles approved by the Minister .. .. .	¾d. per lb.	1d. per lb.



THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES— <i>continued.</i>			
35	Fish, viz. :— (1) Anchovies, salted, in casks or other containers capable of holding 28 lb. net or over .. .. (2) Fish, fresh, smoked, dried, pickled, salted, preserved by cold process, or preserved by sulphurous acid, n.e.i. .. .. (3) Fish, potted, and preserved—viz., salmon, including any liquor, oil, or sauce .. .. (4) Fish, potted, and preserved, n.e.i., including any liquor, oil, or sauce .. .. (NOTE.—The term "fish" is used in the Tariff in its widest sense, and includes shell-fish, crustaceans, and other foods obtained from the fisheries.)	Free  10s. per cwt. 1½d. per lb. 2d. per lb.	Free.  15s. per cwt. 3d. per lb. 3d. per lb.
36	Fruits, dried—viz. :— (1) Currants, dates, figs, prunes, raisins .. .. (2) N.e.i. .. ..	Free 2d. per lb.	Free. 4d. per lb.
37	Fruits, fresh—viz. :— (1) Apples and pears .. .. (2) Apricots, cherries, grapes, medlars, nectarines, passion-fruit, peaches, plums, quinces, tomatoes (3) Lemons .. .. (No duty exceeding 1d. per lb. shall be levied on any lemons on and from 1st November up to and including 31st March.) (4) Blackberries, currants, gooseberries, raspberries, and strawberries .. .. (5) Bananas, grape-fruit, mandarins, and oranges .. .. (6) N.e.i. .. ..	1d. per lb. 1d. per lb. 1d. per lb. ½d. per lb. Free Free	1½d. per lb. 1d. per lb. 2d. per lb. ½d. per lb. 1d. per lb. Free
38	Fruit-pulp, partially preserved fruit, fruit preserved by sulphurous acid, crushed fruit, minced fruit, fruit-pastes, unsweetened and n.e.i. .. ..	1½d. per lb.	1½d. per lb.
39	Fruits preserved in juice or syrup .. .. (Fruits preserved in juice or syrup, fortified with alcohol to any extent exceeding 40 per cent. of proof spirit, shall be charged 36s. per liquid gallon on such juice or syrup, in addition to the appropriate duty on the total value of the goods.)	25 per cent. ad val.	45 per cent. ad val.
40	Trees and plants, viz. :— (1) Fruit trees and plants, viz., apple, apricot, black-berry, cherry, currant, gooseberry, lemon, lime, logan-berry, nectarine, orange, peach, pear, plum, quince, and raspberry .. .. (2) Flowering trees and plants, viz., rose .. ..	25 per cent. ad val. 25 per cent. ad val.	45 per cent. ad val. 45 per cent. ad val.
41	Glucose, grape sugar, and caramel .. ..	Free	Free.
42	Honey .. ..	2d. per lb.	4d. per lb.
43	Infants' and invalids' foods, as may be approved by the Minister .. ..	Free	10 per cent. ad val.
44	Gluten flour .. ..	Free	Free.
45	Jams, jellies, marmalade, and preserves .. ..	2d. per lb. [on the actual or reputed weight, whichever is the greater	4d. per lb. on the actual or reputed weight, whichever is the greater.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES— <i>continued.</i>			
46	Jellies, <i>concentrated</i> .. .. .	4d. per lb.	6d. per lb.
47	Macaroni, vermicelli, spaghetti, egg-noodles, and similar alimentary pastes— Up to and including 30th June, 1928 .. .. . On and after 1st July, 1928 .. .. .	20 per cent. ad val. Free	40 per cent. ad val. 20 per cent. ad val.
48	Malt-extract, malt-extract with cod-liver oil, and similar preparations containing malt-extract .. .. .	2d. per lb., or 20 per cent. ad val., whichever rate returns the higher duty	4d. per lb., or 40 per cent. ad val., whichever rate returns the higher duty.
49	Meats, potted or preserved .. .. .	20 per cent. ad val.	40 per cent. ad val.
50	Milk or cream, preserved, evaporated, or dried, and including any of the foregoing in combination with casein, sugar of milk, or other milk product .. .. .	25 per cent. ad val.	45 per cent. ad val.
51	Mustard .. .. .	Free	2d. per lb.
52	Nuts, and preparations thereof, viz. :— (1) Almonds and nuts, all kinds, shelled or unshelled, n.e.i. .. .. . (2) Almond-, or nut-, pastes, meals, and similar preparations, n.e.i., not being animal foods .. .. . (3) Desiccated coconut, sweetened or unsweetened .. .. . (4) Walnuts, shelled or unshelled .. .. .	Free 3d. per lb. Free 2d. per lb.	Free. 5d. per lb. Free. 2d. per lb.
53	Capers, caraway-seeds, caviare, cayenne pepper, curry-powder, curry-paste, fish-paste, olives, ground turmeric .. .. .	20 per cent. ad val.	20 per cent. ad val.
54	Candied peel, and drained peel .. .. .	3d. per lb.	5d. per lb.
55	Matches and vestas, viz. :— (1) Wax, in boxes containing not more than 60 matches or vestas .. .. . (2) Wax, in boxes containing more than 60 matches or vestas, but not more than 100 .. .. . (3) Wax, in boxes containing over 100 matches or vestas, for each 100 matches or vestas or fraction thereof contained in one box .. .. . (4) Wooden, in boxes containing not more than 60 matches or vestas .. .. . (5) Wooden, in boxes containing over 60 matches or vestas, for every 100 matches or vestas or fraction thereof contained in one box .. .. . (6) Matches or vestas, of any material other than wood or wax, in boxes, shall be charged with a duty corresponding to the duty payable on wooden matches. (7) Matches, or vestas, n.e.i. .. .. . (Boxes made of gold, silver, metal, wood, or other material, of permanent value when empty, shall be charged as jewellery or fancy goods, in addition to the duty payable on any matches contained therein.)	1s. per gross of boxes 1s. 6d. per gross of boxes 2s. per gross of boxes 1s. per gross of boxes 2s. per gross of boxes 2s. per gross of boxes 2d. per 1,000 matches or vestas	2s. per gross of boxes. 3s. per gross of boxes. 4s. per gross of boxes. 2s. per gross of boxes. 4s. per gross of boxes. 4s. per gross of boxes.
56	Pickles .. .. .	3s. per gallon	4s. 6d. per gallon.
57	Sauces; chutney; soy, and catsup, in vessels of 10 gallons capacity and under .. .. .	4s. per gallon	6s. per gallon.
58	Soy, and <i>catsup</i> , in vessels exceeding 10 gallons capacity .. .. .	Free	Free.
59	Passover bread; altar bread .. .. .	Free	Free.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS I.—ANIMALS, AGRICULTURAL PRODUCTS, FOODS, AND GROCERIES— <i>continued.</i>			
60	Egg pulp and white or yolk of eggs, whether desiccated, liquid, frozen, or other, also any <i>similar</i> preparation of egg .. .. .	25 per cent. ad val., or 4d. per lb., whichever rate returns the higher duty	45 per cent. ad val., or 8d. per lb., whichever rate returns the higher duty.
61	Provisions n.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.
62	Rice, dressed or undressed; rice-meal refuse and rice-meal .. .. .	Free	Free.
63	Soap, all kinds; soap-powder, extract of soap, dry soap, soft-soap, liquid soap, soap solutions; washing or cleansing powders, crystals, pastes or liquids, n.e.i. ..	25 per cent. ad val.	45 per cent. ad val.
64	Salt .. .. .	Free	£1 5s. per ton.
65	Spices, unground—including chillies, pepper, and pimento, unground .. .. .	Free	Free.
66	Spices, ground, n.e.i., including pepper, pimento, and olive-stones, ground .. .. .	2d. per lb.	3d. per lb.
67	Confectioners' moulding-starch; potato flour; rice flour; arrowroot; sago; tapioca; maizena; cornflour:—		
	(1) In packages containing less than 5 lb. net weight	½d. per lb.	1½d. per lb.
	(2) N.e.i. .. .. .	Free	1d. per lb.
68	Starch n.e.i. .. .. .	2d. per lb.	3d. per lb.
69	Sugar, of Number 22 colour, or <i>over</i> (Dutch Standard); invert sugar and invert syrup .. .. .	¼d. per lb.	¼d. per lb.
70	Sugar n.e.i.; treacle, molasses, golden syrup, maple-sugar, and maple syrup .. .. .	Free	Free.
71	Treacle or molasses, mixed with bone-black in proportions to the satisfaction of the Minister .. .. .	Free	Free.
72	Sugar of milk n.e.i. .. .. .	10 per cent. ad val.	25 per cent. ad val.
73	Sugar of milk in containers capable of holding not less than 56 lb. net weight, on declaration by a manufacturer of infants' foods that it will be used only by him in the manufacture of such foods .. .. .	Free	Free.
CLASS II.—TOBACCO.			
74	Cigarettes n.e.i. .. .. .	25s. 6d. per 1,000	25s. 6d. per 1,000.
75	Cigarettes, exceeding in weight 2½ lb. per 1,000 .. .. .	10s. 6d. per lb.	10s. 6d. per lb.
76	Cigars, including the weight of every band, wrapper, or attachment, to any cigar .. .. .	12s. per lb.	12s. per lb.
77	Snuff .. .. .	12s. per lb.	12s. per lb.
78	Tobacco, <i>fine cut</i> , suitable for the manufacture of cigarettes .. .. .	10s. per lb.	10s. per lb.
79	Tobacco, cut, n.e.i. .. .. .	4s. 2d. per lb.	4s. 2d. per lb.
80	Tobacco n.e.i., including the weight of every label, tag, or other attachment .. .. .	4s. per lb.	4s. per lb.
81	Tobacco, unmanufactured, entered to be manufactured in New Zealand in any licensed tobacco-factory, for manufacturing purposes only, into tobacco, cigars, cigarettes, or snuff .. .. .	2s. per lb.	2s. per lb.
82	Tobacco for sheep-wash, or for insecticide, after being rendered unfit for human consumption to the satisfaction of the Minister .. .. .	Free	Free.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS III.—SPIRITS, AND ALCOHOLIC BEVERAGES.			
83	Ale, beer of all sorts, porter, cider, and perry, when containing more than 2 per cent. of proof spirit; per gallon, or for six reputed quart bottles or the reputed equivalent in bottles of a larger or smaller reputed capacity .. .. .	2s.	2s.
84	Spirits, viz.:— (1) Cordials, bitters, and liqueurs, when exceeding the strength of 40 per cent. of proof spirit, but not exceeding the strength of proof .. .. . (2) Cordials, bitters, and liqueurs, when exceeding the strength of proof .. .. . (3) Spirits, and spirituous mixtures, the strength of which can be ascertained by Sykes's hydrometer or other similar instrument .. .. . (No allowance beyond 16·5 under proof shall be made for spirits or spirituous mixtures of a strength less than 16·5 under proof.) (4) Spirits, and spirituous mixtures, sweetened, n.e.i., when not exceeding the strength of proof .. .. . (5) Spirits, and spirituous mixtures, sweetened, n.e.i., when exceeding the strength of proof .. .. . (NOTE.—Spirits, and spirituous mixtures, in bottles or jars in cases, shall be charged as follows—viz.: 2 gallons and under as 2 gallons, over 2 gallons and not exceeding 3 as 3 gallons, over 3 gallons and not exceeding 4 as 4 gallons, and so on for any greater quantity contained in any case: provided that with the sanction of the Collector the foregoing provision need not be applied to absolute alcohol, spirits of wine, spirits for scientific, medicinal, perfumery, or toilet purposes, or to trade samples.) (6) Spirits, and spirituous mixtures, containing more than 40 per cent. of proof spirit, but not exceeding the strength of proof, in combination with other ingredients .. .. . (7) Spirits, and spirituous mixtures, exceeding the strength of proof, in combination with other ingredients .. .. .	36s. per liquid gallon 36s. per proof gallon 36s. per proof gallon 36s. per liquid gallon 36s. per proof gallon 36s. per liquid gallon 36s. per liquid gallon 36s. per proof gallon	36s. per liquid gallon. 36s. per proof gallon. 36s. per proof gallon. 36s. per liquid gallon. 36s. per proof gallon. 36s. per liquid gallon. 36s. per liquid gallon. 36s. per proof gallon.
85	Spirits for fortifying New Zealand wines, when removed to a storeroom approved by the Collector, and under conditions prescribed by the Minister .. .. .	18s. per proof gallon	18s. per proof gallon.
86	Perfumed spirits including Cologne water .. .. .	70s. per liquid gallon, or 25 per cent. ad val., whichever rate returns the higher duty	90s. per liquid gallon, or 45 per cent. ad val., whichever rate returns the higher duty.
87	Spirits denatured to the satisfaction of the Minister but wholly or partly denatured before importation .. .. .	1s. per liquid gallon, not including the denaturing material (if any) added after importation	1s. 6d. per liquid gallon, not including the denaturing material (if any) added after importation.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff Column No. 1.	General Tariff. Column No. 2.
CLASS III.—SPIRITS, AND ALCOHOLIC BEVERAGES— <i>continued.</i>			
88	Spirits <i>wholly</i> denatured in New Zealand under prescribed conditions .. .. .	6d. per liquid gallon, not including the added denaturing material	6d. per liquid gallon, not including the added denaturing material.
89	Alcohol, and denatured spirit, for use in museums, universities, hospitals, and similar institutions, or for other scientific or educational purposes, in such quantities and for such purposes and under such conditions as may be approved by the Minister ..	Free	Free.
90	Wine containing not more than 40 per cent. of proof spirit, viz. :— (1) Sparkling, all kinds; per gallon, or for six reputed quart bottles, or the reputed equivalent in bottles of a larger or smaller reputed capacity .. .. . (2) Other kinds; per gallon, or for six reputed quart bottles, or the reputed equivalent in bottles of a larger or smaller reputed capacity .. .. .	15s. 6s.	15s. 6s.
91	Wine of any kind containing more than 40 per cent. of proof spirit .. .. .	36s. per liquid gallon	36s. per liquid gallon.
CLASS IV.—DRUGS; CHEMICALS; SURGICAL, DENTAL, AND SCIENTIFIC APPARATUS.			
92	Acid, acetic, containing not more than 30 per cent. of acidity .. .. .	1½d. per lb.	2½d. per lb.
93	Acid, acetic, containing more than 30 per cent. of acidity; for every 10 per cent. of acidity or fraction thereof .. .. .	½d. per lb.	¾d. per lb.
94	Vinegar, containing not more than 6·5 per cent. of acidity, calculated as acetic acid .. .. .	6d. per gallon	9d. per gallon.
95	Acids—viz., <i>inorganic</i> acids, n.e.i.; also benzoic, carbolic, citric, formic, gallic, lactic, oleic, oxalic, picric, pyrogallic, pyroligneous ( <i>crude</i> ), salicylic, tannic, and tartaric acids .. .. .	Free	Free.
96	<i>Anti-incrustation, boiler, and other similar compounds</i> ..	Free	Free.
97	Bacteriological products, sera, and vaccines, as may be approved by the Minister .. .. .	Free	Free.
98	Baking-powder; yeast, and similar preparations; yeast foods .. .. .	20 per cent. ad val.	40 per cent. ad val.
99	<i>Chemicals, and chemical preparations, n.e.i., including photographic chemicals n.e.i.</i> .. .. .	20 per cent. ad val.	40 per cent. ad val.
100	Chloroform; ether purificatus; sulphuric ether; iodoform .. .. .	Free	20 per cent. ad val
101	Cream of tartar; cream-of-tartar substitutes—viz., acid calcium phosphate, acid phosphate of soda, pyrophosphate of soda, mixtures of the foregoing with one another or with any other substance, and <i>similar</i> cream-of-tartar substitutes .. .. .	Free	20 per cent ad val.
102	Crude distillates of coal-tar or wood, on declaration that they will be used only in the manufacture of disinfectants; creosote, <i>crude or commercial</i> ; tar ..	Free	Free.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS IV.—DRUGS; CHEMICALS; SURGICAL, DENTAL, AND SCIENTIFIC APPARATUS— <i>continued.</i>			
103	Dextrine n.e.i.; artificial gum arabic n.e.i. . . . .	Free	Free.
104	<i>Disinfectants</i> n.e.i., including coal-tar acids in combination with alkalis to form solutions which will give saponaceous disinfectants upon the addition of water; sheep-dip; weed- and scrub-killing preparations . . .	Free	10 per cent. ad val.
105	Drugs and chemicals, viz. :— Acetone; amyl alcohol; bromine; calcium carbide; carbon bisulphide; carbon tetrachloride; catechu; chlorinated lime; cochineal; formic aldehyde, and solutions thereof; fusel-oil; gall-nuts; hydrogen peroxide; iodine; liquorice in blocks of 7 lb. net and over, or soft liquorice extract in bulk in vessels capable of containing 7 lb. net or over; phosphorus; pyridine; quinine, and salts of quinine; saffron; strychnine, and salts of strychnine; sulphur; turmeric, unground; wood-naphtha, <i>commercial</i> . . .	Free	Free.
106	Drugs, chemicals, and other substances as may be approved by the Minister, entered to be warehoused in a manufacturing warehouse for the purpose of making therein, according to approved formulae, medicinal preparations, perfumery, toilet preparations or <i>similar</i> articles . . . . .	Free	Free.
107	Drugs, chemicals, and other substances, as may be enumerated by the Minister, specially suited for use as culture media, stains for microscopic work, or as indicators for chemical analysis or scientific investigation . . . . .	Free	Free.
108	Drugs, crude, not powdered, and unsuited for use as foods, or in the manufacture thereof—viz., barks, woods, twigs, leaves, herbs, flowers (except hops), roots, corms, gums, resins, balsams, inspissated juices (except opium), seeds, fruits, fruit-rinds, pitch, cantharides, ergot . . . . .	Free	Free.
109	Drugs, crude—viz., carrageen or Irish moss . . . . .	Free	Free.
110	Dyes, <i>manufactured</i> ; non-spirituous solutions of natural or artificial colours or dyes, for colouring confectionery or beverages, and not being culinary- or flavouring-essences . . . . .	Free	10 per cent. ad val.
111	Dyeing-materials n.e.i. . . . .	Free	Free.
112	Essences, culinary or flavouring, containing more than 40 per cent. of proof spirit . . . . .	36s. per liquid gallon	36s. per liquid gallon.
113	Essences, culinary or flavouring, n.e.i. . . . .	20 per cent. ad val.	40 per cent. ad val.
114	Essences, synthetic—viz., amyl acetate, amyl butyrate, amyl capronate, amyl formate, amyl isovalerate, benzaldehyde, ethyl acetate (acetic ether), ethyl benzoate, ethyl butyrate, ethyl formate, methyl benzoate, methyl salicylate, oenanthic ether; and <i>similar</i> acids, alcohols, aldehydes, esters, ethers, ketones, phenols, or other similar substances, suitable for the manufacture of culinary or flavouring essences or perfumes, as may be approved by the Minister . . . . .	Free	20 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff Column No. 1.	General Tariff. Column No. 2.
<b>CLASS IV.—DRUGS ; CHEMICALS ; SURGICAL, DENTAL, AND SCIENTIFIC APPARATUS—<i>continued.</i></b>			
115	Essential oils, viz. :— (1) Eucalyptus .. .. . (2) N.e.i. .. .. .	20 per cent. ad val. Free	20 per cent. ad val. Free.
116	Gases, liquefied or compressed, viz. :— (1) Anhydrous ammonia .. .. . (2) Carbon dioxide or carbonic acid gas .. .. . (3) N.e.i. .. .. .	Free 1d. per lb. Free	4d. per lb. 3d. per lb. Free.
117	Glycerine, crude or refined .. .. .	Free	20 per cent. ad val.
118	Gums and resins—viz., arabic, benzoin, dammar, tragacanth ; shellac .. .. .	Free	Free.
119	Insecticides, and fungicides, for agricultural uses ; tree-washes ; powdered pyrethrum flowers or Dalmatian powder and powdered hellebore, in packages of not less than 5 lb. net weight .. .. .	Free	Free.
120	Insulin ; preparations made from animal glands or tissues as may be approved by the Minister .. .. .	Free	Free.
121	<i>Medicinal preparations</i> (except wines) containing 50 per cent. of proof spirit or less ; <i>medicinal preparations, drugs, druggists' sundries, and apothecaries' wares, n.e.i.</i> ; also <i>aerated-water makers', cordial-makers', and brewers' drugs, chemicals, and other sundries, n.e.i.</i>	20 per cent. ad val.	40 per cent. ad val.
122	<i>Medicinal preparations</i> (except medicated wines) containing more than 50 per cent. of proof spirit .. .. .	1s. per lb.	1s. 6d. per lb.
123	Metal-workers' surface and case hardening compounds ; soldering, brazing, and welding compounds .. .. .	Free	Free.
124	Metallic elements n.e.i. ; oxides, hydroxides, <i>inorganic salts</i> n.e.i., acetates, linoleates, oxalates, and resinates, of aluminium, ammonia, antimony, arsenic, barium, bismuth, boron, cadmium, calcium, cerium, chromium, cobalt, copper, gold, iron, lead, lithium, magnesium, manganese, mercury, nickel, platinum, potassium, radium, silicon, silver, sodium, strontium, tin, zinc, and of the other metallic elements .. .. .	Free	Free.
125	Mixtures of <i>drugs and chemicals</i> , with each other, or with other substances, and drugs or chemicals in tablet form, or which have been subjected to any other process of <i>manufacture</i> may, at the discretion of the Minister, be classed as medicinal preparations n.e.i., or as chemicals n.e.i., or under any other item of the Tariff which appears to him suitable.		
126	Naphthalene, crude, or refined .. .. .	10 per cent. ad val.	30 per cent. ad val.
127	Opium .. .. .	20 per cent. ad val.	40 per cent. ad val.
128	Rennet, in tablet form, or in liquid form in containers having a capacity of 1 pint or under ; rennet in powder, <i>in small packages</i> suitable for retail sale .. .. .	20 per cent. ad val.	40 per cent. ad val.
129	Rennet n.e.i. .. .. .	10 per cent. ad val.	20 per cent. ad val.
130	Saccharin, in the form of tablets, pilules, granules, or cachets, each containing not more than $\frac{1}{2}$ grain of saccharin in combination with at least 10 per cent. of alkali .. .. .	20 per cent. ad val.	40 per cent. ad val.
131	Saccharin n.e.i., including substances of a like nature or use, and substances capable of conversion thereinto .. .. .	1s. 6d. per ounce	2s. 6d. per ounce.
132	Sheep-, and cattle-licks .. .. .	Free	Free.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS IV.—DRUGS ; CHEMICALS ; SURGICAL, DENTAL, AND SCIENTIFIC APPARATUS— <i>continued.</i>			
133	Soda-crystals .. .. .	2s. per cwt.	3s. per cwt.
134	Surgeons', physicians', dentists', and opticians' appliances, instruments and materials, viz. :—		
	(1) Appliances (including splints) for wear, <i>peculiarly adapted</i> to correct a deformity of the human body, to afford support to an abnormal condition of the human body, or to reduce or alleviate such condition, or to substitute any part of such body ; stump socks ; crutches ; ear trumpets ; ear tubes, and <i>audiphones</i> , for the partially deaf	Free	Free.
	(2) <i>Surgical and dental instruments</i> , opticians' trial cases, frames, spectacles, <i>plain</i> spectacle-cases, test cards and diagrams ; also such other instruments and appliances <i>peculiar</i> to surgeons' dentists' or opticians' use as may be enumerated in any order of the Minister .. .. .	Free	20 per cent. ad val.
	(3) Surgeons', physicians', and dentists' materials, viz., antiseptic dressings, gauzes, lint, tow, cotton-wool, poroplastic felt, adhesive plaster not including medicated remedial plaster or plasters, spongio-piline, bandages, catgut, and sterilized and other sewings, artificial teeth, tooth crowns, celluloid blanks, base plates, denture-strengtheners, guttapercha stick, points, and pellets, amadou absorbent, porcelain powder, enamel, inlays, modelling composition, investment compound, cement, and absorbent paper ; also such other materials peculiar to surgeons' physicians' or dentists' use as may be enumerated in any order of the Minister .. .. .	Free	10 per cent. ad val.
135	Scientific and philosophical instruments and apparatus—viz. :— <i>assay balances ; chemical balances</i> , sensitive to 2 milligrammes or less ; <i>laboratory retorts, laboratory flasks</i> , and other instruments, and apparatus, peculiarly suited for chemical analysis and assay work ; assay furnaces ; retorts, dishes, and other apparatus, of fused silica or platinum, for use in chemical manufacture, or in a laboratory ; microscopes, telescopes, and <i>magnifying-glasses</i> ; also such instruments, and apparatus, specially suited for scientific and philosophical purposes, as may be approved by the Minister .. .. .	Free	20 per cent. ad val.
CLASS V.—TEXTILES, CLOTHING, DRAPERY, ETC.			
136	Apparel made to the order, or measurement, of residents in New Zealand, and intended for the individual use of such residents, whether imported by the residents themselves or otherwise ; uniform clothing made to measurements sent from New Zealand .. .. .	40 per cent. ad val.	60 per cent. ad val.
137	Apparel, and ready-made clothing, n.e.i. ; hosiery ..	25 per cent. ad val.	45 per cent. ad val.
138	Bags and sacks of textile or felt, n.e.i. ; filter-bags and sheaths .. .. .	20 per cent. ad val.	40 per cent. ad val.



THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS V.—TEXTILES, CLOTHING, DRAPERY, ETC.— <i>continued.</i>			
139	Bags and sacks, of textile or felt, all kinds, if <i>printed</i> ..	25 per cent. ad val.	45 per cent. ad val.
140	<i>Corn-sacks</i> , wool-packs, and wool-pockets; bags or sacks of jute hemp or hessian; bags or sacks of New Zealand tow or flax .. .. .	Free	Free.
141	Battery-blanket not exceeding 3 feet wide, material for filter-cloths, and plush or other cloth, on declaration that it will be used only for <i>mining</i> or <i>gold-saving</i> purposes .. .. .	Free	10 per cent. ad val.
142	Boot and similar laces, of any material other than leather .. .. .	20 per cent. ad val.	40 per cent. ad val.
143	<i>Braids</i> , and <i>bindings</i> , all kinds, n.e.i.; cords, n.e.i., of wool, cotton, silk, <i>imitation silk</i> , <i>artificial silk</i> , or of combinations of these materials with one another or with any other material .. .. .	20 per cent. ad val.	40 per cent. ad val.
144	Brattice-cloth of jute or hessian .. .. .	Free	15 per cent. ad val.
145	Bunting, in the piece .. .. .	Free	15 per cent. ad val.
146	<i>Buttons</i> , <i>crochet</i> , and <i>similar</i> .. .. .	20 per cent. ad val.	40 per cent. ad val.
147	<i>Buttons n.e.i.</i> .. .. .	Free	Free.
148	Collar check, similar material plain, and horse-cover-lining material, in the piece, of such quality as may be approved by the Minister .. .. .	Free	10 per cent. ad val.
149	Cotton, raw .. .. .	Free	Free.
150	Cotton and other waste, engineers' .. .. .	Free	10 per cent. ad val.
151	Drapery n.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.
152	Elastics, all kinds, including boot and brace elastics; elastic threads and cords; <i>webbings</i> , all kinds, including elastic <i>webbings</i> ; dressmakers' beltings, including cotton petershams, whether plain or circular woven, or reinforced; woven looping and labels, for boots; labels, and hangers, woven, for clothing and other textile articles, including hanger material, plain or otherwise, n.e.i.; chain coat-hangers; woven bandings, bands, tapes, and similar articles, (not including arm-bands and hat-bands), with printed, woven, or embroidered lettering, trade name, or trademark, suited for use with boots or other apparel ..	Free	10 per cent. ad val.
153	Feathers, ornamental, including ostrich-feathers n.e.i.; artificial flowers leaves or sprays; natural flowers, leaves, and sprays, dyed, painted, or similarly treated .. .. .	25 per cent. ad val.	45 per cent. ad val.
154	Ostrich-feathers grown in New Zealand, when returned from abroad dressed, or dyed, upon evidence being produced to the satisfaction of a Collector of Customs as to their previous exportation .. .. .	Free	Free.
155	Felt piece-goods, n.e.i., not including <i>felted textiles</i> ..	Free	10 per cent. ad. val.
156	<i>Felted textiles</i> , in the piece, on declaration that they will be used only for such manufacturing and industrial purposes as may be approved by the Minister .. .. .	Free	10 per cent. ad val.
157	Flags, viz. :— (1) The Union Jack or any flag of which the Union Jack is part .. .. .	Free	20 per cent. ad val.
	(2) N.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.
158	Flock .. .. .	10 per cent. ad val.	30 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS V.—TEXTILES, CLOTHING, DRAPERY, ETC.— <i>continued.</i>			
159	Floor coverings, viz. :—		
	(1) Floor-mats and floor-rugs, of wool or containing wool or other animal fibre, having an area not exceeding 60 square feet .. .. .	25 per cent. ad val.	45 per cent. ad val.
	(2) Linoleum, cork carpets, rubber flooring, and floor mats of <i>similar</i> materials, exceeding 2·30 millimetres in thickness .. .. .	20 per cent. ad val.	40 per cent. ad val.
	(3) Linoleum, and <i>similar</i> floor covering, n.e.i., including mats, matting, and floor-rugs, of <i>similar</i> material—		
	Up to and including 30th June, 1928 .. .. .	20 per cent. ad val.	40 per cent. ad val.
	On and after 1st July, 1928 .. .. .	Free	20 per cent. ad val.
	(4) Carpets, floor coverings, floor rugs, mats, and matting, other kinds .. .. .	20 per cent. ad val.	40 per cent. ad val.
160	Furs and other similar skins, and articles made therefrom, viz. :—		
	(1) Fur skins, green or sun-dried .. .. .	Free	Free.
	(2) Furs, and other similar skins, dressed or prepared, but not made up in any way .. .. .	15 per cent. ad val.	15 per cent. ad val.
	(3) Furs or <i>imitation</i> furs wholly or partly made up into apparel, rugs, or <i>other</i> articles; fur trimmings and <i>imitation</i> fur trimmings .. .. .	25 per cent. ad val.	45 per cent. ad val.
161	Haberdashery n.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.
162	Hair, natural, or imitation, curled, waved, or made up, in any way to make it suitable for wear .. .. .	25 per cent. ad val.	45 per cent. ad val.
163	Hairpins, hatpins, safety pins, and <i>toilet pins</i> .. .. .	20 per cent. ad val.	40 per cent. ad val.
164	Hats, and caps, in any stage of manufacture, including hat-hoods n.e.i. .. .. .	25 per cent. ad val.	45 per cent. ad val.
165	Hat-hoods, felt, of wool or fur, or containing fur, unblocked and unsewn .. .. .	Free	Free.
166	Hatmakers' materials—viz., hatters' <i>ribbons</i> , <i>galloons</i> , or <i>linings</i> , when cut up, or otherwise, under such conditions as the Minister may prescribe; leathers, ventilators, cork fronts for hats .. .. .	Free	Free.
167	Kiln-cloth, of horsehair or similar material, also kiln-cloths made up from such material .. .. .	Free	Free.
168	Lace, laces, and ribbons, n.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.
169	Leather cloth, and oil baize, plain or fancy, in the piece .. .. .	Free	10 per cent. ad val.
170	Millinery of all kinds, including trimmed hats, caps, and bonnets .. .. .	25 per cent. ad val.	45 per cent. ad val.
171	Plain <i>tape</i> , of cotton, linen, or jute; wadding; <i>pins</i> n.e.i.; knitting-pins; needles, viz.,—sewing, darning, and knitting; crochet hooks; hooks and eyes for apparel .. .. .	Free	Free.
172	Printers' blanketing on declaration that it will be used only in printing .. .. .	Free	10 per cent. ad val.
173	Rugs n.e.i., not suited for use as floor-coverings .. .. .	20 per cent. ad val.	40 per cent. ad val.
174	Sewing cottons, silks, threads, and twists; crewel, flourishing, embroidery, darning, knitting, and crochet threads, of silk, artificial silk, imitation silk, linen, or cotton, or mixtures of the same, plain or fancy; gold and silver embroidery threads; mending yarns, of wool, or containing wool, not exceeding 45 yards in length .. .. .	Free	10 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS V.—TEXTILES, CLOTHING, DRAPERY, ETC.— <i>continued.</i>			
175	Silk for flour-dressing, in the piece .. .. .	Free	Free.
176	Oiled silk, in the piece .. .. .	Free	10 per cent. ad val.
177	Staymakers' corset-fasteners, corset-shields, corset steels, and busk-protectors .. .. .	Free	Free.
178	Tailors' trimmings—viz. :—		
	(1) Haircloths and imitation haircloths .. .. .	Free	Free.
	(2) Silesias, veronas, Italian cloths, and other lining- materials, of such descriptions as may be ap- proved by the Minister .. .. .	Free	15 per cent. ad val.
179	Tarpaulins, tents, sails, rick- and wagon-covers ..	20 per cent. ad val.	40 per cent. ad val.
180	Textile <i>piece-goods</i> , of cotton, linen, jute, hemp, other vegetable fibre, or combinations of these materials with one another—		
	(1) Having thereon or therein patterns, devices, or designs, which indicate that they are to be cut up		
	Up to and including 30th June, 1928 ..	20 per cent. ad val.	40 per cent. ad val.
	(2) So woven, or marked, as to indicate that they are to be cut up		
	Up to and including 30th June, 1928 ..	20 per cent. ad val.	40 per cent. ad val.
	(3) N.e.i., not being tucked, sewn, or otherwise similarly worked		
	Up to and including 30th June, 1928 ..	Free	15 per cent. ad val.
	(NOTE.—Textile <i>piece-goods</i> , of cotton, linen, jute, hemp, other vegetable fibre, or combinations of these materials with one another, hemmed or whipped in lieu of a selvedge, shall not be deemed to be sewn or similarly worked.)		
	Textile <i>piece-goods</i> , n.e.i., composed of silk, <i>imitation silk</i> (other than mercerized cotton), <i>artificial silk</i> , or of combinations of these with one another, or with any other material except wool or hair :—		
	(1) Having thereon or therein patterns, devices, or designs, which indicate that they are to be cut up		
	Up to and including 30th June, 1928 ..	20 per cent. ad val.	40 per cent. ad val.
	(2) So woven, or marked, as to indicate that they are to be cut up		
	Up to and including 30th June, 1928 ..	20 per cent. ad val.	40 per cent. ad val.
	(3) N.e.i., not being tucked, sewn, or otherwise similarly worked		
	Up to and including 30th June, 1928 ..	10 per cent. ad val.	15 per cent. ad val.
	Textile <i>piece-goods</i> of [cotton, linen, jute, hemp, other vegetable fibres, silk, imitation silk, artificial silk, or of combinations of these materials with one another, or with any other material (except wool or hair), whether plain, hemmed, whipped, or <i>similarly</i> worked, and <i>plain</i> tablecloths, tablenapkins, towels, quilts, sheets, and <i>similar plain</i> articles, which have been manufactured wholly from such <i>piece-goods</i> merely by cutting, hemming, or any <i>similar</i> operation		
	On and after 1st July, 1928 .. .. .	Free	15 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff Column No. 1.	General Tariff. Column No. 2.
CLASS V.—TEXTILES, CLOTHING, DRAPERY, ETC.— <i>continued.</i>			
181	Cotton piece-goods, viz.:—tubular woven cotton cloth <i>specialty</i> suited for use as meat wraps; cheese bandages or caps .. .. .	Free	Free.
182	Textile piece-goods—viz., <i>dress nets, curtain nets, embroidery nets</i> , and <i>similar nets, lace curtain material</i> , and veilings, all kinds; also muslins of such descriptions as may be determined by the Minister ..	20 per cent. ad val.	40 per cent. ad val.
183	Textile piece-goods, including textiles of wool, or containing wool, n.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.
184	All articles n.e.i., made of textile, felt, or other piece-goods, or of any combination of the same, wholly or partly made up or manufactured, and not being apparel or clothing either wholly or partly made up ..	20 per cent. ad val.	40 per cent. ad val.
185	Umbrellas, parasols, and sunshades .. .. .	20 per cent. ad val.	40 per cent. ad val.
186	Umbrella makers' materials—viz., textile piece-goods approved by the Minister, and on such conditions as he may prescribe; sticks; runners; notches; caps; ferrules; cups; ribs; stretchers; tips; rings; running and capping leathers; prevents; splicing-tubes; annealed wires up to 4 inches in length; springs; tassels; plated metal bands; fasteners or bands made up of elastic or webbing with all or any of the following attachments—ring, button, or tassel ..	Free	Free.
187	<p><i>Union textiles n.e.i.</i>, in the piece, the current domestic value of which does not exceed that specified by the Minister, when cut up and made into shirts, pyjamas, or underclothing, under such conditions and regulations as the Minister may prescribe .. .. .</p> <p>(NOTE.—Until otherwise notified by Minister's Order, published in the <i>Gazette</i>, the current domestic value above referred to shall be deemed to be 1s. per yard.)</p>	Free	10 per cent. ad val
188	Upholsterers' materials—viz.:—hair-seating and imitation hair-seating; <i>gimp</i> ; curled hair; tufts; studs; cord tips; cord-knot holders; blind or shade pulls, suited for the manufacture of blinds .. .. .	Free	Free.
189	Upholstery n.e.i. .. .. .	25 per cent. ad val.	45 per cent. ad val.
190	Waterproof material in the piece, having within, or upon it, a coating of rubber .. .. .	Free	10 per cent. ad val.
191	Yarn—viz., coir, flax, jute, and hemp .. .. .	Free	Free.
192	Yarns of cotton, silk, <i>artificial silk, imitation silk</i> , or mixtures of the same .. .. .	Free	10 per cent. ad val.
193	Yarns n.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.

## CLASS VI.—LEATHER, LEATHER MANUFACTURES, GRINDERY, AND RUBBER GOODS.

194	Belts, and belting, for driving machinery, n.e.i., and not being cordage or rope; conveyor belts, and belting, of rubber, textile, fibre, or combinations of these materials .. .. .	Free	20 per cent. ad val.
195	Boots, shoes, shoettes, sandals, clogs, pattens, slippers, and goloshes—namely, children's 0 to 9 inclusive ..	Free	20 per cent. ad val.
196	Boots, shoes, clogs, pattens, slippers, shoettes, sandals, goloshes, overshoes, and other footwear, n.e.i. ..	25 per cent. ad val.	45 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS VI.—LEATHER, LEATHER MANUFACTURES, GRINDERY, AND RUBBER GOODS— <i>continued.</i>			
197	Gumboots, half-knee, knee, or thigh, with soles either of leather or of rubber, and measuring not less than 9½ inches from the lowest point reached by the line of the top of the upper to a horizontal surface on which the boot is placed .. .. .	Free	20 per cent. ad val.
198	Grindery, viz. :— (1) Boot-protectors .. .. . (2) Boot shoe and slipper heels, knobs, and soles, of rubber .. .. . (3) Cork soles, and sock soles, except those composed wholly or partly of leather .. .. . (4) Heel plates, and toe plates .. .. . (5) Nails, pegs, rivets, and tacks, <i>peculiar</i> to use in bootmaking .. .. . (6) Shoemakers' <i>binding</i> and <i>beading</i> .. .. . (7) Shoemakers' wax, and heel balls .. .. . (8) Wooden heels, plain, or covered with leather, textile, or celluloid, and with or without tops of leather or metal and leather (leather tops not to exceed ½ inch in thickness) .. .. . (9) <i>Grindery</i> n.e.i. .. .. .	Free Free Free 20 per cent. ad val. Free Free Free Free Free	20 per cent. ad val. 20 per cent. ad val. 20 per cent. ad val. 40 per cent. ad val. Free. Free. Free. Free. Free.
199	Hose, tubing, or piping, flexible, of canvas, rubber, metal, or other material (except leather), armoured or otherwise, n.e.i. .. .. .	Free	20 per cent. ad val.
200	Leather, viz. :— (1) Bookbinders' leather of qualities approved by the Minister and under conditions prescribed by him .. .. . (2) Chamois leather .. .. . (3) Goat-skins, and kid-skins, however dressed; <i>persians</i> ; <i>reptile</i> skins, dressed or undressed .. .. . (4) <i>Hide leathers</i> , kangaroo-skins, and wallaby-skins, <i>crust</i> or <i>rough tanned</i> , but <i>undressed</i> .. .. . (5) Hog-skins .. .. . (6) Leather, japanned, or enamelled; also such other leather specially suited for furniture and upholstery work, as may be approved by the Minister, and under conditions prescribed by him .. .. . (7) Sole leather, being bends each weighing 14 lb. net or over .. .. . (8) Leather n.e.i.; belts (not being apparel), and belting, wholly or partly composed of leather .. .. .	Free 20 per cent. ad val. Free 5 per cent. ad val. Free Free 3d. per lb. 15 per cent. ad val., or 3d. per lb., which- ever rate returns the higher duty	10 per cent. ad val. 40 per cent. ad val. Free. 10 per cent. ad val. 10 per cent. ad val. Free. 5d. per lb. 25 per cent. ad val., or 5d. per lb., which- ever rate returns the higher duty.
201	Leather board, or compo, composed of skivings, split leathers, leather scraps, or the same mixed with other material, cemented and pressed together, cut into shapes or otherwise .. .. .	1s. per lb.	1s. per lb.
202	Leather laces; vamps, and uppers; leather cut into shapes; clog and patten soles; leather leggings .. .. .	25 per cent. ad val.	45 per cent. ad val.
203	Leather manufactures n.e.i. .. .. .	25 per cent. ad val.	45 per cent. ad val.
204	Portmanteaux; trunks; bags of leather or of leather cloth; attaché cases, suit cases, and similar receptacles (not including basketware, wickerware, or receptacles made of similar materials) .. .. .	25 per cent. ad val.	45 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS VI.—LEATHER, LEATHER MANUFACTURES, GRINDERY, AND RUBBER GOODS— <i>continued.</i>			
205	<i>Rubber, manufactures of, viz. :—</i>		
	(1) Articles composed wholly or principally of rubber, viz. :—		
	(a) Water beds and cushions, ice bags and caps, air beds, air cushions, urinals .. .. .	Free	20 per cent. ad val.
	(b) Hot water bags and hot water bottles		
	Up to and including 30th June, 1928 .. .. .	20 per cent. ad val.	40 per cent. ad val.
	On and after 1st July, 1928 .. .. .	Free	20 per cent. ad val.
	(2) Rubber gloves, n.e.i. .. .. .	Free	20 per cent. ad val.
	(3) Rubber or guttapercha solutions and cements .. .. .	Free	10 per cent. ad val.
	(4) Rubber tiring suited for use on perambulator-wheels .. .. .	Free	10 per cent. ad val.
	(5) Rubber tires, viz. :—bicycle, tricycle, perambulator, and similar, and inner tubes of rubber for pneumatic tires, not exceeding 1½ inches in diameter .. .. .	Free	20 per cent. ad val.
	(6) Rubber tires, rubber tiring, and inner tubes of rubber for pneumatic tires, n.e.i. .. .. .	10 per cent. ad val.	35 per cent. ad val.
	(7) Rubber tire repair <i>outfits</i> for bicycles, cycles, and motor vehicles, consisting of rubber solution, sheet rubber, and such other articles as may be enumerated by the Minister .. .. .	Free	10 per cent. ad val.
	(8) Rubber valves and teats for feeding-bottles, and rubber teats for use in feeding animals .. .. .	Free	20 per cent. ad val.
206	Saddlery, harness, whips, and whip-thongs .. .. .	20 per cent. ad val.	40 per cent. ad val.
207	Tanners', curriers', and bootmakers' <i>inks and stains</i> .. .. .	Free	Free.
CLASS VII.—GLASS, CHINA, EARTHENWARE, STONE, AND CEMENTS.			
208	<i>Bottles and jars, empty plain glass, not being cut or ground except as specified, viz. :—</i>		
	(1) Bottles or jars <i>especially suited</i> for the distribution of milk or cream; <i>syphon</i> bottles for aerated waters; <i>opal</i> glass jars; all bottles or jars <i>ground</i> only at the neck for stopper or cap; infants' feeding bottles with or without attachments .. .. .	Free	20 per cent. ad val.
	(2) Other kinds, viz. :—		
	(a) Having a <i>capacity</i> exceeding one fluid ounce, but not exceeding eight fluid ounces		
	Up to and including 31st March, 1928 .. .. .	Free	20 per cent. ad val.
	On and after 1st April, 1928 .. .. .	20 per cent. ad val.	40 per cent. ad val.
	(b) Bottles having a <i>capacity</i> exceeding eight fluid ounces .. .. .	15 per cent. ad val.	35 per cent. ad val.
	(c) Jars having a <i>capacity</i> exceeding eight fluid ounces		
	Up to and including 31st December, 1927 .. .. .	Free	20 per cent. ad val.
	On and after 1st January, 1928 .. .. .	15 per cent. ad val.	35 per cent. ad val.
	(d) N.e.i. .. .. .	Free	20 per cent. ad val.
209	<i>Bottles and jars, viz. :—</i>		
	<i>Plain empty stone bottles; plain empty earthen jars, up to 3 inches in diameter at the mouth, whether wickered or not</i> .. .. .	Free	20 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS VII.—GLASS, CHINA, EARTHENWARE, STONE, AND CEMENTS— <i>continued.</i>			
210	Jars, or other dutiable vessels, containing free goods or goods subject to a specific rate of duty, and being ordinary trade packages for the goods contained in them .. .. .	Free	Free.
211	Bricks, fireclay, and refractory materials, viz.:—		
	(1) Firebricks .. .. .	20 per cent. ad val.	40 per cent. ad val.
	(2) Bricks n.e.i. .. .. .	Free	Free.
	(3) <i>Refractory materials n.e.i.</i> , viz.:—		
	Ganister, silica clay, silica bricks, magnesite bricks, and similar bricks blocks or linings, specially suited for use in furnaces retorts and similar articles .. .. .	Free	Free.
	(4) Fireclay ground, and fireclay goods, n.e.i. ..	20 per cent. ad val.	40 per cent. ad val.
212	Building materials, viz.:—		
	(1) Roofing tiles, ridging, and finials, glass, and earthen .. .. .	10 per cent. ad val.	30 per cent. ad val.
	(2) <i>Sheets</i> , plain or corrugated, roofing slates and tiles, ridging, and finials, composed of cement and asbestos or of similar materials		
	Up to and including 30th June, 1928 .. .. .	10 per cent. ad val.	20 per cent. ad val.
	On and after 1st July, 1928 .. .. .	Free	15 per cent. ad val.
	(3) Plaster-pulp sheets, plaster board, and <i>similar</i> materials .. .. .	20 per cent. ad val.	40 per cent. ad val.
	(4) Roofing-slates n.e.i. .. .. .	Free	Free.
213	Cement, Portland, and other structural, or building cement .. .. .	1s. per cwt.	1s. 6d. per cwt.
214	Chinaware, earthenware, and porcelainware, viz., <i>bowls</i> , cups, saucers, plates, jugs, <i>dishes</i> , teapots, and such <i>similar</i> articles, suited for <i>table use</i> , as may be approved by the Minister		
	Up to and including 30th June, 1928 .. .. .	20 per cent. ad val.	40 per cent. ad val.
	On and after 1st July, 1928 .. .. .	Free	20 per cent. ad val.
215	Chinaware, earthenware, porcelainware, and stoneware, n.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.
216	Drainage-pipes, drainage-tiles, conduit-pipes, earthen ..	20 per cent. ad val.	40 per cent. ad val.
217	Eyes, artificial .. .. .	Free	Free.
218	Flooring, wall, hearth, and garden tiles .. .. .	20 per cent. ad val.	40 per cent. ad val.
219	Glass, <i>sheet</i> , common window or plate, whether polished, coloured, bent or otherwise, cut to any size or shape, n.e.i. .. .. .	Free	10 per cent. ad val.
220	Glass, plate or <i>sheet</i> , in sizes not exceeding 20 superficial feet, only on declaration that it will be used in the manufacture of bevelled or silvered glass .. .. .	Free	Free.
221	Glass plates (engraved) for photo-lithographic work ..	Free	Free.
222	Glass, bevelled, silvered, or with rounded or polished edges; mirrors, and looking-glasses, framed or unframed .. .. .	25 per cent. ad val.	45 per cent. ad val.
223	Glass cloches or bells specially suited for horticultural purposes .. .. .	Free	Free.
224	Glass rods, tubes or tubing, <i>plain</i> .. .. .	Free	10 per cent. ad val.
225	Glassware n.e.i.; globes, and chimneys, for lamps, n.e.i.; lamps, lanterns, and lampwick, n.e.i. ..	20 per cent. ad val.	40 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS VII.—GLASS, CHINA, EARTHENWARE, STONE, AND CEMENTS— <i>continued.</i>			
226	Lamps, <i>miners' safety</i> , and glasses therefor; lamps <i>peculiarly adapted</i> for use on harbour beacons and lighthouses, also <i>appliances peculiar to</i> such lamps; side lights, and head lights, especially suited for the use of ships .. .. .	Free	Free.
227	Lenses, all kinds, unmounted, and without attachments .. .. .	Free	20 per cent. ad val.
228	Plaster-of-Paris .. .. .	Free	Free.
229	Stone, viz. :—		
	(1) Marble, <i>in the rough</i> , or <i>rough-sawn</i> , not <i>dressed or polished</i> .. .. .	Free	Free.
	(2) Granite, or other stone, n.e.i., <i>in the rough</i> , including scabbled from the pick .. .. .	Free	10 per cent. ad val.
	(3) Granite, or other stone, n.e.i., <i>rough-sawn</i> , not <i>dressed or polished</i> .. .. .	5 per cent. ad val.	15 per cent. ad val.
	(4) Granite, or other stone, and imitation stone, n.e.i., viz. :—		
	(a) Dressed or polished .. .. .	25 per cent. ad val.	45 per cent. ad val.
	(b) Articles n.e.i. made therefrom or from cement .. .. .	25 per cent. ad val.	45 per cent. ad val.
	(5) Marble dressed or polished and articles n.e.i. made from marble .. .. .	25 per cent. ad val.	25 per cent. ad val.
	(6) Slates specially suited for the manufacture of billiard-tables .. .. .	Free	Free.
230	Stones, mill, grind, oil, and whet .. .. .	Free	Free.
231	Watch glasses and <i>similar</i> articles .. .. .	Free	20 per cent. ad val.
CLASS VIII.—FANCY GOODS, MUSICAL INSTRUMENTS, SPORTING GOODS, AND PHOTOGRAPHIC GOODS.			
232	Antiques and works of art, as may be approved by the Minister, and on conditions prescribed by him provided that he is satisfied that such articles were produced or manufactured at least one hundred years prior to the date of importation .. .. .	Free	Free.
233	Artists' materials—viz., academy boards, canvas in the piece or on stretchers, oiled paper and drawing-paper in blocks, colours, palettes, and palette-knives .. .. .	Free	20 per cent. ad val.
234	Camera covers and cases .. .. .	25 per cent. ad val.	45 per cent. ad val.
235	<i>Cards, playing</i> .. .. .	6d. per pack	1s. per pack.
236	Cigarette-papers entered to be warehoused in any licensed tobacco factory for the manufacture therein of cigarettes .. .. .	Free	Free.
237	Clocks, time-registers, and time-detectors .. .. .	20 per cent. ad val.	40 per cent. ad val.
238	Clocks <i>specially suited</i> for use in timing flights of pigeons .. .. .	Free	Free.
239	<i>Fancy goods, and toys; sporting, gaming, and athletic requisites, n.e.i.</i> , including billiard <i>requisites n.e.i.</i> ; fishing-tackle n.e.i., including artificial flies and other baited hooks; walking-sticks; combs, hair and toilet .. .. .	20 per cent. ad val.	40 per cent. ad val.
240	Films for cinematographs and similar instruments .. .. .	Free	1d. per lineal foot.
241	Greenstone, cut or polished, unmounted .. .. .	20 per cent. ad val.	20 per cent. ad val.
242	Jewellery; plate, gold or silver; platedware .. .. .	20 per cent. ad val.	40 per cent. ad val.
243	Lay figures, busts, and dress stands .. .. .	20 per cent. ad val.	40 per cent. ad val.
244	Magic lanterns, cinematographs, and <i>similar</i> instruments, including accessories peculiar thereto n.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.



THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS VIII.—FANCY GOODS, MUSICAL INSTRUMENTS, SPORTING GOODS, AND PHOTOGRAPHIC GOODS— <i>continued.</i>			
245	Medals—viz., war medals, humane societies', and similar, also such miniatures of the same as may be approved by the Minister; old coins .. .. .	Free	Free
246	Mouldings in the piece, and <i>panels</i> , suited for use in picture frames or furniture making, in building construction, or for <i>similar</i> purposes .. .. .	20 per cent. ad val.	40 per cent. ad val.
247	Musical instruments, and parts, viz. :— (1) <i>Band</i> instruments entered by or for any band or musical society duly registered and incorporated under the Incorporated Societies Act, 1908, on declaration by a responsible officer of such band or society that the said instruments will remain the property of the band or society and will not be sold or otherwise disposed of without payment of the duty otherwise imposed under the Tariff .. .. . (2) Musical instruments, imported for exclusive use by bands which are approved by the Defence Department, and under such conditions as the Minister may prescribe .. .. . (3) Organs, viz., <i>great</i> organs and <i>similar</i> organs .. .. . (4) Pianos, player pianos, organs n.e.i., harmoniums, and <i>similar</i> instruments .. .. . (5) Musical instruments n.e.i. .. .. . (6) Organ pipes and stop-knobs; metal piano frames; articles for the <i>manufacture or repair</i> of organs, harmoniums, pianos, or player-pianos—viz., <i>action work, player mechanism</i> , and keys in frames or otherwise .. .. . (7) Strings of metal wire, catgut, or similar material, <i>specially suited</i> for musical instruments .. .. .	Free Free Free 20 per cent. ad val. 20 per cent. ad val. Free Free	Free. Free. Free. 40 per cent. ad val. 40 per cent. ad val. Free Free.
248	Phonographs, gramophones, graphophones, and similar instruments, including accessories peculiar thereto, n.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.
249	Records for phonographs, gramophones, and for <i>similar</i> instruments— Up to and including 30th June, 1928 .. .. . On and after 1st July, 1928 .. .. .	20 per cent. ad val. Free	40 per cent. ad val. 20 per cent. ad val.
250	Tuning-forks, and other appliances, peculiarly suited for use in tuning musical instruments .. .. .	Free	20 per cent. ad val.
251	Paintings or pictures, painted or drawn by New Zealand students, within five years of the time of their departure from New Zealand for the purpose of undergoing a period of tuition abroad for the first time, upon evidence to the foregoing effect being produced to the satisfaction of a Collector of Customs .. .. .	Free	Free
252	Paintings, statuary, other works of art, curios, and other articles approved by the Minister, for display in public museums, the buildings of <i>public institutions</i> or art associations registered as corporate bodies, public parks or other public places, on such conditions as may be prescribed by the Minister .. .. .	Free	Free.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
<b>CLASS VIII.—FANCY GOODS, MUSICAL INSTRUMENTS, SPORTING GOODS, AND PHOTOGRAPHIC GOODS—<i>continued.</i></b>			
253	Paintings, pictures, drawings, engravings, and photographs, n.e.i., framed or unframed; picture or photograph frames or mounts . . . . . (NOTE.—No painting, drawing, or photograph, in any medium, shall be assessed at a value for duty exceeding £5, provided that if the Collector is of opinion that duty on the frame of any such painting, drawing, or photograph, is being, or is likely to be intentionally evaded or avoided by this provision, he may require that duty shall be charged separately on such frame.)	20 per cent. ad val.	40 per cent. ad val.
254	Photographic cameras . . . . .	Free	20 per cent. ad val.
255	Photographic goods n.e.i. . . . .	20 per cent. ad val.	40 per cent. ad val.
256	Photographs, unframed, of personal friends, not for purposes of trade . . . . .	Free	Free.
257	Precious stones, and <i>semi-precious</i> stones, cut or uncut, if unmounted or unset . . . . .	Free	Free.
258	Sensitized surfaces, and albumenized paper, plain, not being postcards or other stationery . . . . .	Free	20 per cent. ad val.
259	Slides for magic lanterns . . . . .	Free	Free.
260	Statues, statuettes, casts, and bronzes . . . . .	20 per cent. ad val.	40 per cent. ad val.
261	Tobacco pipes, pouches, and cases, cigar and cigarette holders and cases, cigarette-papers n.e.i. . . . .	20 per cent. ad val.	40 per cent. ad val.
262	Toilet preparations, and perfumery, n.e.i., including perfumed oil . . . . .	25 per cent. ad val.	45 per cent. ad val.
263	<i>Trophies, prizes</i> , flags, medals, medallions, badges, and other decorations, which have been awarded or presented or which are to be awarded or presented to persons in New Zealand and which have been donated by persons <i>resident</i> abroad; <i>trophies</i> and <i>prizes</i> won abroad; medals, badges, flags, and similar articles, approved by the Minister, imported by New Zealand branches of the Navy League, St. John Ambulance Association, or <i>similar</i> patriotic ambulance or other societies . . . . .	Free	Free.
264	Watches . . . . .	20 per cent. ad val.	20 per cent. ad val.
<b>CLASS IX.—PAPER AND STATIONERY.</b>			
265	Albums, all kinds . . . . .	20 per cent. ad val.	40 per cent. ad val.
266	Bookbinders' materials— <i>viz.</i> , head-bands, tacketing-gut, marbling-colours, blue or red paste for ruling-ink . . . . .	Free	Free.
267	Articles made of cardboard, papier-maché, or similar material, <i>viz.</i> :—		
	(1) Flower-pots, table and household utensils, n.e.i. . . . .	20 per cent. ad val.	40 per cent. ad val.
	(2) Cream-mugs, honey-jars, and <i>similar receptacles</i> , printed or otherwise . . . . .	Free	Free.
268	Cardboard boxes, and paper boxes, complete; paper n.e.i., and cardboard, cut or shaped, for wrappers, boxes, or other receptacles . . . . .	25 per cent. ad val.	45 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff Column No. 1.	General Tariff. Column No. 2.
<b>CLASS IX.—PAPER AND STATIONERY—<i>continued.</i></b>			
269	Cardboard, pasteboard, wood-pulp board, corrugated board, fibre board, strawboard and similar board, of size not less than 20 inches by 15 inches or the equivalent and weighing not less than 1¼ oz. per sheet of 20 inches by 15 inches or the equivalent; cloth-lined board of size not less than 20 inches by 15 inches or the equivalent; <i>millboard</i> , of size not less than 15 inches by 15 inches or the equivalent .. .. .	Free	Free.
270	Cardboard, pasteboard, wood-pulp board, corrugated board, millboard, fibre board, straw-board, and cloth-lined board, n.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.
271	Celluloid, and cellophane, plain, in sheets, unprinted, n.e.i. .. .. .	Free	Free.
272	Crayons, all kinds .. .. .	Free	20 per cent. ad val.
273	Directories of New Zealand, or of any part thereof; covers for directories .. .. .	25 per cent. ad val.	45 per cent. ad val.
274	Envelopes, plain, n.e.i. .. .. .	25 per cent. ad val.	45 per cent. ad val.
275	Envelopes, <i>printed</i> , lithographed, or embossed, n.e.i. ..	30 per cent. ad val.	50 per cent. ad val.
276	Handbills n.e.i., circulars, programmes, play-bills, printed posters, trade catalogues, price-lists, and fashion-plates (NOTE.—This shall not apply to trade catalogues or price-lists of the goods of firms or persons having no <i>established business</i> in New Zealand.)	6d. per lb.	1s. per lb.
277	Ink powders, and ink pellets, n.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.
278	Ink, printing, black, in packages containing not less than 1 cwt., the current domestic value of which does not exceed 7d. per lb. .. .. .	Free	20 per cent. ad val.
279	Ink, printing, n.e.i.; stencilling and similar inks ..	15 per cent. ad val.	35 per cent. ad val.
280	Ink n.e.i., including writing, drawing, and marking ink	20 per cent. ad val., or 2s. per gallon, whichever rate returns the higher duty	40 per cent. ad val., or 4s. per gallon, whichever rate returns the higher duty.
281	Maps, charts, plans, and similar articles .. .. .	Free	Free.
282	Paper or cellophane bags, all kinds, n.e.i. .. .. .	25 per cent. ad val.	55 per cent. ad val.
283	Paper or cellophane bags, <i>printed</i> , or lithographed, n.e.i.	30 per cent. ad val.	60 per cent. ad val.
284	Paper, viz.:—Bleached sulphite or similar paper, on declaration that it will be used only in the manufacture of twine or imitation wickerware .. .. .	Free	Free.
285	Carpet-felt paper, and paper- <i>felt</i> n.e.i. .. .. .	Free	20 per cent. ad val.
286	Paper on declaration that it will be used only in the manufacture of cartridges (not including paper for wrapping cartridges or other goods) .. .. .	Free	Free.
287	Emery-paper, emery-cloth, and glass-paper, cut into shapes, in rolls, or in sheets .. .. .	Free	20 per cent. ad val.
288	Filter-paper, and filter-papers; filter-pulp .. .. .	Free	Free.
289	Monotype-paper, in rolls, suitable for use with monotype machine .. .. .	Free	20 per cent. ad val.
290	Paperhangings .. .. .	Free	20 per cent. ad val.
291	Paper-lace, embossed, and similar material, suitable for use in the manufacture of cardboard boxes .. .. .	Free	Free.
292	Paper-pulp, for the manufacture of paper .. .. .	Free	Free.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS IX.—PAPER AND STATIONERY— <i>continued.</i>			
293	Printing-paper and writing-paper, in rolls not less than 10 inches wide, wholly or partly carbon-coated on one side, on declaration that it will be used only in the manufacture of counter-check books .. ..	Free	Free.
294	Paper seed-pockets, printed, or lithographed, to illustrate the nature of the goods to be packed therein ..	Free	20 per cent. ad val.
295	Paper, unprinted—viz.:—true vegetable parchment; glazed transparent greaseproof paper greaseproof imitation parchment paper and similar paper of such qualities as may be approved by the Minister ..	Free	Free.
296	Paper (other than wrapping paper) waxed, unprinted; also such paper printed and then waxed .. ..	Free	20 per cent. ad val.
297	Paper or cellophane, and paper or cellophane wrappers, printed, lithographed, or ruled, n.e.i. .. ..	25 per cent. ad val.	55 per cent. ad val.
298	Wrapping-paper, printed or unprinted, viz.:— (1) In sheets of size not less than 20 inches by 15 inches or the equivalent or in rolls not less than 10 inches wide— (a) Of substance not lighter in weight than $\frac{1}{4}$ ounce per sheet of 20 inches by 15 inches or the equivalent .. .. (b) N.e.i. .. ..	6s. 6d. per cwt. 6s. 6d. per cwt., or 20 per cent. ad val., whichever rate re- turns the higher duty	10s. 6d. per cwt. 10s. 6d. per cwt., or 50 per cent. ad val., whichever rate re- turns the higher duty.
	(2) In sheets of size less than 20 inches by 15 inches or the equivalent or in rolls less than 10 inches wide (except such rolls specially suited for industrial or similar purposes in such widths not exceeding 2 inches as the Minister may determine) .. ..	25 per cent. ad val.	55 per cent. ad val.
299	Paper of qualities and sizes approved by the Minister, on declaration that it will be used by orchardists only in wrapping fruit .. .. (Duties may be imposed on this paper at rates not exceeding those payable on wrapping paper, printed or unprinted, when it is shown to the satisfaction of the Department of Agriculture that paper made in New Zealand suited for wrapping fruit, of quality equal to the best imported paper, can be sold in New Zealand at reasonable prices and in sufficient quantity. A reasonable price shall be deemed to be a price not exceeding the current domestic value of paper of good quality for orchardists' use plus freight, insurance, and all charges landed in New Zealand when imported from either British dominions, Europe, or America, as the Department of Agriculture may elect, and plus not more than ten per centum.)	Free	Free.
300	Paper, viz.:— (1) Carbon and similar copying paper,— (a) In sheets not less than 20 inches by 15 inches or the equivalent or in rolls not less than 10 inches wide .. ..	Free	20 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS IX.—PAPER AND STATIONERY— <i>continued.</i>			
	Paper— <i>continued.</i>		
	(b) N.e.i. . . . .	20 per cent. ad val.	40 per cent. ad val.
	(2) N.e.i., including tin-foil paper, and gummed paper n.e.i.,—		
	(a) In sheets of size less than 20 inches by 15 inches or the equivalent . . . .	20 per cent. ad val.	40 per cent. ad val.
	(b) In sheets of size not less than 20 inches by 15 inches or the equivalent . . . .	Free	Free.
	(c) In rolls less than 10 inches wide except such rolls specially suited for industrial or <i>similar</i> purposes in such widths not exceeding 2 inches as the Minister may determine . .	20 per cent. ad val.	40 per cent. ad val.
	(d) In rolls n.e.i. . . . .	Free	20 per cent. ad val.
301	Printed books papers music or advertising-matter, n.e.i. . . . .	Free	Free.
302	Religious tracts handbills and folders . . . .	Free	Free.
303	Show-cards, and calendars, all kinds, including glacier stickers suited for exhibition on windows . . . .	25 per cent. ad val.	45 per cent. ad val.
304	Stationery, and paper, manufactured—viz., account-books, scribbling-books, letter-books, copying letter-books, counter-books, guard books, copy-books with headlines on each page, drawing-books, sketch-books, diaries, birthday-books, scribbling, and letter blocks; book-covers; book-markers; billhead, invoice, and statement forms, cheque, and draft forms; tags; labels, all kinds; printed window-tickets; blotting-pads; Christmas, New Year, birthday, Easter, and other booklets and cards, n.e.i.; printed, lithographed, ruled, or embossed stationery, n.e.i. . . . .	25 per cent. ad val.	45 per cent. ad val.
305	Stationery n.e.i.; cards, printers' menu, programme, calendar, Christmas, and similar, of cardboard, celluloid, or similar material, edged, or having embossed or printed thereon such words as "Menu," "Calendar," "Christmas Greetings," but otherwise unprinted, and suited to be completed in New Zealand . . . .	20 per cent. ad val.	40 per cent. ad val.
306	Sunday school and day school lesson sheets and cards; Sunday school tickets, and <i>reward</i> cards, being scriptural or religious motto cards, and having no reference on them to Christmas, New Year, Easter, or birthdays . . . . .	Free	Free.

## CLASS X.—METALS AND MACHINERY.

307	Ball bearings, and roller bearings, not being ball or roller bearing plummer or hanger blocks; steel balls, and rollers, suitable for ball or roller bearings . . . .	Free	10 per cent. ad val.
308	Beekeepers' tools, implements, and apparatus—viz., metal fittings for beehives, bee-smokers, wax-extractors, queen-cages, comb foundation, foundation machines, honey-knives, honey-extractors, queen-rearing outfits, wax-presses, <i>tools peculiar to beekeepers' use</i> , gloves of textile soaked in oil, and rubber gloves, specially suited for beekeepers' use, and such other articles, appliances, and implements, <i>peculiar to use in beekeeping</i> , as may be approved by the Minister . . . . .	Free	Free.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS X.—METALS AND MACHINERY— <i>continued.</i>			
309	Bellows n.e.i. . . . .	20 per cent. ad val.	40 per cent. ad val.
310	Bolts, and bolt ends, up to 24 inches in length, including insulator bolts, n.e.i.; nuts, blank or screwed; metal threaded screws, screws for wood; set-screws, engineers' studs, taper pins, and split pins; rivets and washers . .	Free	20 per cent. ad val.
311	Buckles, and <i>similar</i> articles, wholly of metal (other than precious metal) even if covered with leather or cloth . .	Free	20 per cent. ad val.
312	Castors <i>suited</i> for furniture . . . . .	Free	20 per cent. ad val.
313	Chain, and chains, metal (other than key, watch, bracelet, pendant, eyeglass, and similar chains, and chain made of precious metal), plain, or with hook, swivel, or ring attached, n.e.i. . . . .	Free	20 per cent. ad val.
314	Chain-belt, (not being conveyor chain or belting), loose-link, and other . . . . .	Free	20 per cent. ad val.
315	Clips, tags, rings, and <i>similar</i> articles, for the identification of livestock, poultry, fish, and other animals; metal labels with names of trees plants or shrubs stamped or cast thereon, specially suited for use in botanical gardens, public parks, and similar places . .	Free	Free.
316	Cocks, metal, low pressure, not exceeding $\frac{1}{2}$ inch in <i>internal diameter</i> , and lubricators, on declaration by a manufacturer that they will be used by him solely in the completion of articles in New Zealand . .	Free	Free.
317	Culverts of galvanized corrugated iron (of 10 to 18 Birmingham wire gauge), iron gates for the same, and fluming of plain or corrugated galvanized iron (of 10 to 18 Birmingham wire gauge), on declaration by an official of a duly constituted local government body that they will be used only on public works . .	Free	Free.
318	Cylinders for compressed gases . . . . .	Free	Free.
319	Eyelets n.e.i. . . . .	Free	Free.
320	Filters, as may be approved by the Minister, on declaration by an official of a duly constituted local government body that they will be used only in purifying water-supplies . . . . .	Free	20 per cent. ad val.
321	Firearms and fittings therefor, viz. :—		
	(1) Rifles, .22 calibre; rifles, .303 calibre (including service fittings therefor); rifles, n.e.i., of such calibres as may be authorized by the Minister of Defence (including service fittings therefor) . .	Free	20 per cent. ad val.
	(2) Sights for military rifles, of such patterns as may be approved by the Minister; cleaning rods specially suited for use with rifles of .22 calibre, or with rifles of such calibres as may be authorized by the Minister of Defence . . . . .	Free	20 per cent. ad val.
	(3) Firearms n.e.i. . . . .	20 per cent. ad val.	40 per cent. ad val.
322	Cartridges, cartridge cases, and materials for the manufacture thereof, viz. :—		
	(1) Cartridges—		
	(a) Shot, 10 to 24 bore . . . . .	3s. per 100, or 30 per cent. ad val., whichever rate returns the higher duty	5s. per 100, or 50 per cent. ad val., whichever rate returns the higher duty.
	(b) Shot, n.e.i. . . . .	25 per cent. ad val.	45 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff Column No. 1.	General Tariff. Column No. 2.
CLASS X.—METALS AND MACHINERY— <i>continued.</i>			
Cartridges, cartridge cases, &c.— <i>continued.</i>			
(1) Cartridges— <i>continued.</i>			
	(c) Ball, .22 calibre .. .. .	Free	20 per cent. ad val.
	(d) N.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.
(2) Cartridge cases—			
	(a) 10 to 24 bore .. .. .	1s. 6d. per 100, or 30 per cent. ad val., whichever rate returns the higher duty	2s. 6d. per 100, or 50 per cent. ad val., whichever rate returns the higher duty.
	(b) N.e.i. .. .. .	25 per cent. ad val.	45 per cent. ad val.
(3) Parts of cartridge-cases, including tubes for the manufacture of cartridge-cases; gun-wads, all kinds .. .. .			
	(4) Shot and bullets .. .. .	30 per cent. ad val. 10s. per cwt.	50 per cent. ad val. 20s. per cwt.
(5) Metal cups for the manufacture of cartridge-cases			
323	Percussion caps; detonators .. .. .	Free	Free.
324	Guns, tools, and ammunition, specially suited for use in whaling .. .. .	Free	20 per cent. ad val.
325	Fire engines; chemical fire-engines; chemical fire-extinguishers, including such chemicals n.e.i. for charging the same as may be approved by the Minister; fire-hose, and couplings therefor, portable fire-escapes, fire-ladders, also fire-reels, on declaration that they will be used only by fire-brigades; and such other articles (including firemen's helmets) peculiar to use by fire-brigades or in fire extinguishing, as may be approved by the Minister .. .. .	Free	20 per cent. ad val.
326	Fishhooks, unmounted and without attachments .. .. .	Free	20 per cent. ad val.
327	Galvanized-iron manufactures, n.e.i., made up from galvanized iron, or from plain sheet iron and then galvanized; japanned or lacquered metalware; furniture, cabinetware, and <i>shelving</i> , specially suited for office shop or warehouse use, made up from sheet metal not exceeding 0.080 inch in thickness .. .. .	25 per cent. ad val.	45 per cent. ad val.
328	Implements and fittings specially suited for use in straining or stretching wires .. .. .	Free	10 per cent. ad val.
329	Incubators for poultry-raising .. .. .	20 per cent. ad val.	40 per cent. ad val.
330	Iron drums, empty, not exceeding 10 gallons capacity .. .. .	Free	20 per cent. ad val.
331	Lawn-mowers .. .. .	20 per cent. ad val.	40 per cent. ad val.
332	Adding and computing machines and instruments; accounting and book-keeping machines; cash registering machines, not including recording paper; combined adding and typing machines; typewriters (including covers); duplicating machines and apparatus, n.e.i.; addressing machines .. .. .	Free	20 per cent. ad val.
333	Agricultural implements and machinery, viz.:—		
	(1) Cultivators; harrows; ploughs; drills; seed and fertilizer sowers or distributors combined or separate; lime sowers; seed or grain cleaners, and cellular seed or grain separators .. .. .	10 per cent. ad val.	35 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS X.—METALS AND MACHINERY— <i>continued.</i>			
Agricultural implements and machinery— <i>continued.</i>			
334	(2) N.e.i., including ploughs, cultivators, and seed drills, hand-worked, combined or separate; ploughs, single furrow mouldboard, not exceeding 266 lb. net weight; also the following parts of ploughs or harrows, viz.—mould-board plates unbent, steel share-plates cut to pattern, skeith-plates, plough beam forgings, and discs for harrows or ploughs .. .. .	Free	Free.
	Dairying machinery, and appliances, viz.:—		
	(1) <i>Churns</i> , power driven, including butter-workers; butter-packers, butter-pounders, and cheese-presses .. .. .	Free	20 per cent. ad val.
	(2) <i>Dairying machinery n.e.i.</i> , including <i>coolers</i> but not including coil pipes or <i>similar</i> articles; machinery <i>specially suited</i> for use in the manufacture of dried milk, casein, sugar of milk, or other milk product; also the following articles on declaration that they will be used only in dairy factories, or in the manufacture of dried milk or other milk products, viz., vacuum-pans vats or tanks, lined with glass porcelain or enamel, milk-pasteurizers (not being coil pipes or <i>similar</i> articles) .. .. .	Free	Free.
335	<i>Engines, gas and oil, suited for use on and on declaration that they will be used only on cycles, motor vehicles, traction engines, or tractors</i> .. .. .	10 per cent. ad val.	35 per cent. ad val.
336	<i>Engines (including necessary controlling-gear therefor) specially suited for flying machines, on declaration that they will be used solely in the manufacture or completion of the same</i> .. .. .	Free	10 per cent. ad val.
337	<i>Engine governors and turbine governors</i> .. .. .	Free	20 per cent. ad val.
338	<i>Machinery or appliances, electrical, viz.:—</i>		
	(1) <i>Machinery or appliances peculiar to the generation of electricity, to the transformation of pressures of electric currents, or to the conversion of one type of electric current to another; electric motors; slide rails for electric generators or electric motors</i> .. .. .	Free	20 per cent. ad val.
	(2) <i>Switchboards, fuse boards, and distribution boards or boxes for electric circuits; shunt or voltage regulators; starters or controllers for electric motors; rheostats, and resistances n.e.i. including reactance or choking coils, for the reduction or control of electric currents, condensers, relays, electro-magnets, switches, wall-plugs and shoes or sockets therefor, circuit breakers, circuit makers, cut-outs, fuses, wire or cable connectors and similar articles, and terminals; lightning arresters for the protection of electrical apparatus</i> .. .. .	Free	20 per cent. ad val.



THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS X.—METALS AND MACHINERY— <i>continued.</i>			
<i>Machinery or appliances, electrical—continued.</i>			
	(3) Carbons or electrodes for arc lamps, for electric furnaces, or for electric welding .. .. .	Free	20 per cent. ad val.
	(4) Electrical appliances peculiar to electro plating, electro-chemistry, electro-metallurgy, surgery, telegraphy, telephony including wireless broadcast receiving sets not mounted in cabinets but not including cabinets or parts of cabinets for such sets; X-ray tubes and electrical vacuum tubes not suitable for purposes of illumination .. .. .	Free	20 per cent. ad val.
	(5) Electric locomotives; trolley-poles or collectors for electric tram-cars or electric locomotives; frogs, crossings, and line-ears, for overhead conductors for electric railways or tramways ..	Free	20 per cent. ad val.
	(6) Metal poles (not being pipes, piping, tubes, or tubing), specially suited for use in electrical transmission-lines .. .. .	Free	20 per cent. ad val.
	(7) Insulated cable and wire; carbon in block, sheet, or rod; mica, vulcanite, insulating-tape, and other insulating materials n.e.i., not including insulating-piping or tubing or insulating fittings for pipes .. .. .	Free	20 per cent. ad val.
	(8) Sparking-plugs for oil engines .. .. .	Free	20 per cent. ad val.
	(9) Wireless broadcast receiving sets mounted in cabinets .. .. .	10 per cent. ad val.	30 per cent. ad val.
	(10) N.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.
339	Incandescent filament electric-lamp bulbs, not being peculiar to surgical use, and having, at the marked voltage, a power consumption—		
	Not exceeding 8 watts .. .. .	1d. per bulb	2d. per bulb.
	Exceeding 8 watts and not exceeding 80 watts ..	3d. per bulb	6d. per bulb.
	Exceeding 80 watts and not exceeding 180 watts..	6d. per bulb	1s. per bulb.
	Exceeding 180 watts—		
	For the first 180 watts .. .. .	6d. per bulb	1s. per bulb.
	For each additional 100 watts or fraction thereof	3d. per bulb	6d. per bulb.
340	Electric lamps n.e.i., not being peculiar to surgical use..	10 per cent. ad val.	30 per cent. ad val.
341	Locomotives n.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.
342	<i>Measuring, counting, testing, indicating, and recording machines, instruments, and appliances, n.e.i.; drawing instruments; compasses, not being watch-chain pendants .. .. .</i>	Free	20 per cent. ad val.
343	<i>Machinery peculiar to mining or gold-saving, n.e.i. (not including dredging machinery or screens for same); grizzly bars; ore-crushing rolls; ore-feeders; stamper batteries, and steel shoes and dies for same; concentrators; battery-screening, woven punched or drilled, also similar screening on declaration that it will be used only for gum washing; also the following machinery and engines on declaration that they will be used only for mining (including quarrying) purposes, viz., air compressors (not including the motive power for driving the same), fuel economizers, capstan engines, winding engines (including drums therefor), pumps..</i>	Free	20 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS X.—METALS AND MACHINERY— <i>continued.</i>			
344	Power driven spray pumps including <i>outfits</i> therefor, as may be approved by the Minister, specially suited for agricultural uses .. .. .	Free	Free.
345	Pumps <i>peculiar</i> to use in <i>dairying</i> or in the manufacture of dried milk or other milk product (except vacuum pumps suited for use with milking-machines and any other pump which the Minister is satisfied could have been made economically in New Zealand) .. .. .	Free	20 per cent. ad val.
346	Pumps for raising or distributing liquids, n.e.i.; vacuum-pumps, including those suited for use with milking-machines .. .. .	20 per cent. ad val.	40 per cent. ad val.
347	<i>Sheep-shearing and horse-clipping-machines</i> .. .. .	Free	10 per cent. ad val.
348	<i>Traction engines and tractors</i> ; portable steam engines on wheels, with boilers of locomotive type; <i>road-rollers</i> , self propelled .. .. .	Free	10 per cent. ad val.
349	Weighing machines, scales, and balances, n.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.
350	Windmills .. .. .	20 per cent. ad val.	40 per cent. ad val.
351	Machinery, machines, machine tools, and <i>appliances</i> , viz. :—		
	(1) Anvils, forges, and hearths, viz. :—blacksmiths', and similar .. .. .	Free	20 per cent. ad val.
	(2) Blacksmiths', braziers', assay, and treadle-power bellows .. .. .	Free	20 per cent. ad val.
	(3) Boring and well-drilling machinery; rock drills, and diamond drills; coal cutters .. .. .	Free	20 per cent. ad val.
	(4) Blowers, and fans, viz. :—Exhaust, blast, and ventilating; vacuum cleaners .. .. .	Free	20 per cent. ad val.
	(5) Card clothing suitable for use in woollen mills and paper mills .. .. .	Free	20 per cent. ad val.
	(6) Crucibles .. .. .	Free	20 per cent. ad val.
	(7) Grinding machines, emery, and similar; emery and similar wheels .. .. .	Free	20 per cent. ad val.
	(8) Grinding mills, grinding pans, ball mills, tube mills, bone crushers, corn mills, coffee and spice mills, food chopping, mincing, and similar machines .. .. .	Free	20 per cent. ad val.
	(9) Sewing machines .. .. .	Free	Free.
	(10) Knitting and kilting machines .. .. .	Free	20 per cent. ad val.
	(11) Peculiar to metal-working, wood-working, stone-working, or glass-working .. .. .	Free	20 per cent. ad val.
352	Machinery, machines, machine tools, engines, and <i>appliances</i> , as may be approved by the Minister, peculiar to use in manufacturing, industrial and similar processes .. .. .	Free	20 per cent. ad val.
	(NOTE.—The Minister may refuse to approve the entry of any article under this item if he is satisfied that the same could have been made economically in New Zealand.)		
353	Machinery, machines, engines, and <i>other appliances</i> , n.e.i., viz. :—		
	(1) Electric insulators; gas heating and gas cooking appliances; valves, cocks, and <i>similar</i> articles, of brass or other <i>copper-alloy</i> .. .. .	25 per cent. ad val.	45 per cent. ad val.
	(2) Hydro extractors; <i>oil-engines</i> .. .. .	25 per cent. ad val.	45 per cent. ad val.
	(3) Air compressors, gas compressors .. .. .	10 per cent. ad val.	20 per cent. ad val.
	(4) Electric cooking and electric heating <i>appliances</i> .. .. .	20 per cent. ad val.	40 per cent. ad val.
	(5) Other kinds .. .. .	20 per cent. ad val.	40 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS X.—METALS AND MACHINERY— <i>continued.</i>			
354	<i>Artificers' tools</i> , n.e.i., not including brushes or brush-ware; and the following tools—viz., axes, hatchets, spades, shovels, forks, picks, mattocks, hammers, scythes, sheep-shears, reaping-hooks, scissors (not less than 10 inches in length), butchers' and other cleavers and choppers, hand-saws, saw-blades machine or hand .. .. .	Free	20 per cent. ad val.
355	Bill-hooks, bush-hooks, slashers, and hedge-knives ..	20 per cent. ad val.	40 per cent. ad val.
356	Hardware, hollowware, and ironmongery n.e.i.; manufactured or partly manufactured articles of metal, and manufactured or partly manufactured articles of metal in combination with any other material, n.e.i.	20 per cent. ad val.	40 per cent. ad val.
357	Metal, viz. :—		
	(1) Copper, iron, lead, tin, and other metal, in billets, blooms, ingots or pigs .. .. .	Free	Free.
	(2) Aluminium, brass, copper, lead, tin, and other metal, n.e.i., in bars or rods (except cast bars or rods of copper alloy) .. .. .	Free	10 per cent. ad val.
	(3) Gold, platinum, silver, or other precious or rare metals, viz., bar, foil, leaf, plate, sheet, strips, or wire, <i>plain</i> .. .. .	Free	Free.
	(4) Iron, galvanized or <i>plain</i> black, viz., angle, tee, bar, bolt, channel, rod, and rolled girders; iron girders expanded, but otherwise unworked	Free	20 per cent. ad val.
	(5) Iron, viz. :—		
	(a) Sheet, plate (including rolled chequered plates), or hoop, <i>plain</i> , whether black, polished, galvanized, plated, tinned, or otherwise coated with metal, n.e.i. ..	Free	20 per cent. ad val. (except hoop 6 inches in width or over).
	(b) Corrugated sheet iron Up to and including 30th June, 1928 ..	2s. per cwt.	3s. per cwt.
	On and after 1st July, 1928 ..	Free	20 per cent. ad val.
	(6) Metal n.e.i., viz. :—foil, leaf; hoop, plate or sheet, <i>plain</i> , whether in the rough, polished, enamelled, galvanized, plated, tinned, or otherwise coated with metal .. .. .	Free	10 per cent. ad val.
	(7) Shafting, plain rolled, or plain turned, but otherwise unwrought .. .. .	Free	20 per cent. ad val.
	(8) Sheet, perforated or cellular .. .. .	Free	20 per cent. ad val.
	(9) <i>Solder</i> .. .. .	Free	Free.
	(10) Wire, metal, plain, n.e.i.; barbed fencing-wire; wire cut to lengths, looped, twisted, or plain, suited for baling and similar purposes ..	Free	10 per cent. ad val.
	(11) Metal cordage, not being gold or silver ..	Free	20 per cent. ad val.
358	Metallic and <i>similar</i> capsules .. .. .	Free	20 per cent. ad val.
359	Nails or tacks, of copper, brass, and composition, n.e.i.; nails or tacks, n.e.i.; coopers' and <i>similar</i> hooks and tacks; staples .. .. .	Free	20 per cent. ad val.
360	Nails or tacks, iron, exceeding 1 inch in length, n.e.i.; also dog-spikes .. .. .	£2 per ton	£4 per ton.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS X.—METALS AND MACHINERY— <i>continued.</i>			
361	Nails, lead-headed, and galvanized cup-headed roofing nails .. .. .	20 per cent. ad val.	40 per cent. ad val.
362	Pipes, piping, tubes, and tubing (except coil pipes), viz. :—		
	(1) <i>Rain-water, soil, and similar</i> pipes (including cast iron, having a thickness of metal not exceeding $\frac{5}{16}$ inches) .. .. .	20 per cent. ad val.	40 per cent. ad val.
	(2) Cast iron, not exceeding 9 inches in internal diameter, n.e.i. .. .. .	Free	20 per cent. ad val.
	(3) Cast iron n.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.
	(4) Wrought iron, screwed; boiler tubes flanged or unflanged .. .. .	Free	20 per cent. ad val.
	(5) Wrought iron or wood, not exceeding 6 inches in internal diameter .. .. .	Free	20 per cent. ad val.
	(6) Wrought iron or wood, n.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.
	(7) Lead or composition .. .. .	3s. 6d. per cwt.	7s. per cwt.
	(8) Lead piping, on declaration by a manufacturer that it will be used only in making sulphuric acid .. .. .	Free	3s. 6d. per cwt.
	(9) Metal tubes in the rough, having a slit through their whole length, suited for the manufacture of fenders, bedsteads, gates, and similar articles .. .. .	Free	10 per cent. ad val.
	(10) N.e.i. .. .. .	Free	20 per cent. ad val.
	(11) Knees, bends, elbows, junction or inspection boxes including covers therefor, and other fittings n.e.i. for pipes, piping, tubes, or tubing—		
	(a) Of brass or other <i>copper-alloy</i> .. .. .	20 per cent. ad val.	40 per cent. ad val.
	(b) Of cast iron, for pipes, piping, tubes, and tubing, exceeding 3 inches in internal diameter .. .. .	20 per cent. ad val.	40 per cent. ad val.
	(12) Knees, bends, elbows, junction or inspection boxes including covers therefor, and other fittings, n.e.i., for any of the above-mentioned pipes, piping, tubes, or tubing, shall be classed under the same item of the Tariff as the pipes, piping, tubes, and tubing, for which they are fittings.		
363	Printers' type and materials, viz. :—		
	(1) Printing-type, and printing materials, n.e.i., suited only for the use of printers; zinc plates or copper plates for photo-lithographic work .. .. .	Free	20 per cent. ad val.
	(2) Stereotypes, electrotypes, matrices, half-tone and line blocks .. .. .	25 per cent. ad val.	45 per cent. ad val.
364	Propelling-screws, metal, including only bosses and blades .. .. .	Free	20 per cent. ad val.
365	Rails for railways or tramways, including lay-outs, points, and crossings, for the same; rail-fastenings—viz., fish-plates, creep-clips, tie-irons, bearing-brackets, bed-plates, cast-iron chocks, and bored iron bars .. .. .	Free	20 per cent. ad val.
366	Road-graders and <i>tar-sprinklers</i> .. .. .	Free	20 per cent. ad val.
367	Rollers, garden, water ballast, and similar .. .. .	20 per cent. ad val.	40 per cent. ad val.
368	Saddlers' ironmongery (except bits and stirrup-irons), hames, and mounts for harness; gag-bits, and drenching-bits .. .. .	Free	20 per cent. ad val.
369	Ship-chandlery n.e.i., including anchors .. .. .	Free	20 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS X.—METALS AND MACHINERY— <i>continued.</i>			
370	Signalling-apparatus, automatic and other, as may be approved by the Minister, suited for use in connection with ships, railways, and tramways, or for mining, and similar purposes .. .. .	Free	20 per cent. ad val.
371	Springs, coil, volute, and spiral (other than upholsterers' spiral sofa-springs) .. .. .	Free	20 per cent. ad val.
372	Thermostats for making incubators for poultry raising ..	Free	20 per cent. ad val.
373	Tinware, and tin manufactures, n.e.i. .. .. .	25 per cent. ad val.	45 per cent. ad val.
374	Welded and flanged boiler furnaces, plain or corrugated; expansion rings, furnace flues, and unflanged end plates, for boilers .. .. .	Free	20 per cent. ad val.
375	Window sashes, or frames, metal .. .. .	25 per cent. ad val.	45 per cent. ad val.
376	Wire netting, metal wove wire (not including wove wire for mattresses), metal gauze, electrically welded wire fabric made of wire not exceeding $\frac{3}{16}$ inches in diameter; expanded metal lathing and fencing .. .. .	Free	10 per cent. ad val.
CLASS XI.—VEHICLES.			
377	Air-pressure brakes specially suited for use on railway or tramway vehicles or locomotives .. .. .	Free	10 per cent. ad val.
378	Bicycles, tricycles, and motor-cycles, fittings for—viz., spokes, in the rough or finished; and the following articles when not plated, japanned, enamelled, or varnished—viz., drop forgings, stampings, wood or metal rims (not bored), forks, stays, handle-bars, and seat-pillars, <i>unbuilt</i> , bracket shells, fork- and stay-ends, fork-tips, bridges, crowns, and lugs .. .. .	Free	10 per cent. ad val.
379	Bicycles, tricycles, and the like vehicles, including motor-cycles, also hubs, spindles, and other finished, partly finished, or machined parts of the same, n.e.i.; side-cars for motor-cycles .. .. .	10 per cent. ad val.	35 per cent. ad val.
380	Flying-machines .. .. .	Free	10 per cent. ad val.
381	Carriages, carts, drays, wagons, perambulators, and the like vehicles, not including motor vehicles .. .. .	20 per cent. ad val.	40 per cent. ad val.
382	Cars, wagons, and trucks, railway and tramway ..	20 per cent. ad val.	40 per cent. ad val.
383	Carriage shafts, poles, spokes, and felloes, dressed; bent carriage timber n.e.i. .. .. .	20 per cent. ad val.	40 per cent. ad val.
384	Carriage- and cart-makers' materials—viz., shafts, poles, spokes, and felloes, in the rough; hubs other than those for motor vehicles, motor-cycles, or cycles .. .. .	Free	Free.
385	Axles, axle-arms, axle-boxes, and axle-caps, other than those peculiar to motor vehicles, motor-cycles, or cycles .. .. .	Free	20 per cent. ad val.
386	Undercarriage springs, n.e.i., suited for the manufacture or repair of vehicles, including locomotives .. .. .	Free	20 per cent. ad val.
387	Metal fittings, mountings, and trimmings, n.e.i., suited for the manufacture or repair of vehicles .. .. .	Free	10 per cent. ad val.
388	Wheels, and tires, for locomotives or railway or tramway vehicles, whether affixed to axles or separate .. .. .	Free	20 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff Column No. 1.	General Tariff. Column No. 2.
CLASS XI.—VEHICLES— <i>continued.</i>			
389	Motor-vehicles n.e.i. . . . .	10 per cent. ad val. ; and in cases where such motor-vehicles are imported <i>having</i> <i>bodies suited or de-</i> <i>signed</i> for carrying <i>passengers</i> , an ad- ditional duty (here- in referred to as “ body duty ”) of 10 per cent. ad val. on any such vehicle (inclusive of the body): Provided that where the <i>value</i> <i>for duty</i> of any vehicle (inclusive of the body) ex- ceeds £200 the body duty shall be: On £200 of such value, 10 per cent. ad val.; on the re- mainder of such value, 5 per cent. ad val.	35 per cent. ad val. ; and in cases where such motor-vehicles are imported <i>having</i> <i>bodies suited or de-</i> <i>signed</i> for carrying <i>passengers</i> , an ad- ditional duty (here- in referred to as “ body duty ”) of 15 per cent. ad val. on any such vehicle (inclusive of the body): Provided that where the <i>value</i> <i>for duty</i> of any vehicle (inclusive of the body) ex- ceeds £200 the body duty shall be: On £200 of such value, 15 per cent. ad val.; on the re- mainder of such value, 7½ per cent. ad val.
	(1) When any body of a motor-vehicle suited or designed for carrying passengers is imported by itself or otherwise than as set out above, body duty shall be payable and the Minister shall determine the amount of such body duty. The body duty so payable shall, as nearly as may be, be equal to the amount of body duty that would have been payable if such body had been imported as part of and attached to a motor-vehicle manufactured in the same country as the body.		
	(2) Where the Minister is of opinion that any body duty is being or is likely to be evaded or avoided by the importation of any motor-vehicles without engines, tires, or other component parts which, in the ordinary course of business, are usually imported therewith, the Minister may, at his discretion, require that body duty shall be paid as if such engines, tires, or other component parts had been imported with such vehicles.		
CLASS XII.—GREASES, OILS, PAINTS, POLISHES, WAXES, ETC.			
390	Blacklead, grate- and stove-polishes, -pastes, and -liquids	20 per cent. ad val.	40 per cent. ad val.
391	Graphite, and plumbago, in powder, or flake form . . . . .	Free	Free.
392	Greases, viz. :—		
	(1) Skip-greases, being <i>crude</i> greases, suitable for greasing skips, skids, and truck-axles, and for the like uses, of qualities approved by the Minister . . . . .	Free	Free.
	(2) Grinding-compounds, composed of greases mixed with abradant substances . . . . .	Free	10 per cent. ad val.
	(3) Lubricating-greases, and other <i>solid lubricants</i> , n.e.i.; petroleum greases, and mixtures of the same with other substances, n.e.i. . . . .	20 per cent. ad val.	40 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS XII.—GREASES, OILS, PAINTS, POLISHES, WAXES, ETC.— <i>continued.</i>			
393	Leather-dressing, belt-dressing, and harness composition ; fat-black and similar preparations in packages of less than 5 lb. net weight ; leather revivers, and polishes, n.e.i. ; blacking, boot-polishes, and preparations, dry, or liquid, put up for renovating or cleaning boots and articles of apparel and clothing, n.e.i. ; metal-polishes ; furniture, floor, and linoleum polishes, not being varnishes	20 per cent. ad val.	40 per cent. ad val.
394	Oils in vessels capable of containing 1 gallon or more, viz. :—		
	(1) Linseed-oil, <i>refined</i> .. .. .	6d. per gallon	1s. per gallon.
	(2) Linseed-oil n.e.i. ; linseed-oil in admixture with any other oil or oils in such proportions as may be determined by the Minister .. .. .	9d. per gallon	1s. 3d. per gallon.
	(3) Vegetable oils n.e.i. .. .. .	Free	Free.
	(4) Fish oil n.e.i., penguin, mutton-bird, whale, seal, and dugong oils .. .. .	Free	Free.
	(5) Turpentine ; turpentine substitutes composed of volatile mineral oils, or of volatile mineral oils in combination with turpentine or other volatile vegetable oils .. .. .	Free	Free.
	(6) <i>Crude</i> petroleum, <i>crude</i> residual oil, <i>once-run</i> shale oil, and <i>crude</i> distillates of petroleum .. .. .	Free	Free.
	(7) Coal-tar naphtha ; benzol, toluol, and xylol, crude or refined .. .. .	Free	Free.
	(8) Motor fuels, n.e.i., whether containing denatured alcohol or not, prepared according to formulæ approved by the Minister .. .. .	Free	Free.
	(9) <i>Refined</i> mineral oils, n.e.i., not exceeding in specific gravity 0·880 at 60° F. .. .. .	Free	Free.
	(10) <i>Oil</i> n.e.i., including mineral lubricating <i>oil</i> .. .. .	6d. per gallon	8d. per gallon.
	(11) Mixtures of mineral, or vegetable oils, with each other, or with fish oils or oils of animal origin, n.e.i. .. .. .	6d. per gallon	8d. per gallon.
395	Oils in vessels having a capacity of less than 1 gallon—viz. :—		
	(1) Linseed-oil ; linseed-oil in admixture with any other oil or oils, in such proportions as may be determined by the Minister .. .. .	25 per cent. ad val.	45 per cent. ad val.
	(2) N.e.i. .. .. .	20 per cent. ad val.	20 per cent. ad val.
396	Cod-liver oil .. .. .	Free	Free.
397	Paints, colours, varnishes, and similar materials, viz. :—		
	(1) White lead ground in oil .. .. .	6s. per cwt.	9s. per cwt.
	(2) Paints, and colours, ground in liquid, n.e.i. ; paints mixed ready for use ; enamel paints ; ships' antifouling composition ; <i>paint-thinners</i> , n.e.i. ; <i>driers</i> , n.e.i. ; kalsomine, distempers, and similar preparations, in powder form .. .. .	20 per cent. ad val.	30 per cent. ad val.
	(3) Varnishes ; lacquers ; Brunswick black ; japans ; lithographic varnishes ; printers' ink reducer ; <i>terebine</i> ; gold-size ; liquid stains for wood ; metallic paints, and liquid medium for mixing with the same ; petrifying-liquids suited for waterproofing concrete, plaster, and similar surfaces, or for use as paint ; <i>fused</i> gums for the manufacture of varnishes .. .. .	20 per cent. ad val.	30 per cent. ad val.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS XII.—GREASES, OILS, PAINTS, POLISHES, WAXES, ETC.— <i>continued.</i>			
	Paints, colours, varnishes, and similar materials— <i>contd.</i>		
	(4) Preparations for removing paint and varnish ..	20 per cent. ad val.	30 per cent. ad val.
	(5) Putty and woodfillers .. .. .	£3 10s. per ton	£5 per ton.
	(6) Paints and colours, dry, n.e.i.; barytes; whiting, and chalk .. .. .	Free	Free.
398	Waxes, viz.:—		
	(1) Mineral, vegetable, Japanese, and beeswax, n.e.i.	Free	Free.
	(2) Bottling wax .. .. .	Free	Free.
	(3) Waxes mixed with colouring-matter only, on declaration that they will be used for manu- facturing purposes only .. .. .	Free	Free.
CLASS XIII.—TIMBER, WOODENWARE, FURNITURE, AND WICKERWARE.			
	Timber, viz.:—		
399	Logs, hewn or unworked, not sawn .. .. .	Free	Free.
400	Palings, split .. .. .	2s. per 100	2s. per 100.
401	Posts, split .. .. .	8s. per 100	8s. per 100.
402	Rails, split .. .. .	4s. per 100	4s. per 100.
403	Laths, and shingles .. .. .	10 per cent. ad val.	10 per cent. ad val.
404	Timber rough sawn—viz.:—		
	(1) Ash, hickory, lancewood, lignum vitæ, and the timbers the botanical names of which are Swietenia species, Juglans species, Juniperus virginiana (red cedar), Quercus sessiliflora, Quercus pedunculata, and such other <i>similar</i> species or kinds of timbers as the Minister may from time to time approve.. .. .	Free	Free.
	(2) Other kinds, in pieces having a length of not less than 25 feet and having a minimum cross sectional area of not less than 150 square inches	3s. per 100 sup. ft. 5s. per 100 sup. ft.	3s. per 100 sup. ft. 5s. per 100 sup. ft.
405	(3) N.e.i. .. .. .	7s. 6d. per 100 sup. ft.	7s. 6d. per 100 sup. ft.
406	Timber sawn dressed .. .. .		
406	Basketware, wickerware, imitation wickerware, and <i>similar</i> ware; wicker, bamboo, and cane furniture, and imitations of the same .. .. .	30 per cent. ad val.	50 per cent. ad val.
407	Furniture, and cabinetware, n.e.i. and other than metal, including chairs of wood with wicker, bamboo, or cane seats; billiard-tables; mantelpieces, other than stone; doors, and sashes, wooden, plain or glazed ..	25 per cent. ad val. 20 per cent. ad val.	45 per cent. ad val. 40 per cent. ad val.
408	Handles, broom, mop, hoe, rake, and <i>similar</i> ..	Free	Free.
409	Handles, wooden, for tools, n.e.i. .. .. .	Free	Free.
410	Horse-boxes, and other stock-boxes, imported with the stock for which they have been used on the voyage ..	Free	Free.
411	Oars and sculls, all kinds .. .. .	Free	Free.
412	Poles of <i>hardwood</i> , dressed or shaped, <i>pecially suited</i> for electric power transmission lines .. .. .	Free	Free.
413	Sieves, hair .. .. .	Free	20 per cent. ad val.
414	Woodenware, and turnery, n.e.i.; veneers; plywood; saddletrees; wooden tackle-blocks .. .. .	20 per cent. ad val.	40 per cent. ad val.
CLASS XIV.—MISCELLANEOUS.			
415	Articles n.e.i., suited for the use of the blind, deaf, or dumb, as may be approved by the Minister ..	Free	Free.
416	Apparatus, appliances, articles, and materials, for educa- tional purposes, as may be approved by the Minister, and under conditions prescribed by him .. .. .	Free	Free.



THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff Column No. 1.	General Tariff. Column No. 2.
<b>CLASS XIV.—MISCELLANEOUS—<i>continued.</i></b>			
417	Boats, launches, yachts, and other vessels, and all fittings therefor, n.e.i., imported in any vessel .. ..	20 per cent. ad val.	40 per cent. ad val.
418	Handles of bone, celluloid, or <i>base metal</i> , for the manufacture of shaving-brushes or tooth-brushes ..	Free	Free.
419	Brushes, brushware, and brooms, including knots or tufts for brushmaking .. ..	25 per cent. ad val.	45 per cent. ad val.
420	Candlewick .. ..	Free	Free.
421	Cements n.e.i., powders for adhesives, n.e.i., and liquids for use with the same, put up for household use; mucilage, gloy paste, and <i>similar prepared adhesives</i> , in packages of less than 1 gallon .. ..	20 per cent. ad val.	40 per cent. ad val.
422	Clay birds or clay targets .. ..	Free	20 per cent. ad val.
423	Cordage, and twine, suited for use as fishing-lines, and twine suited for use in the manufacture of netting and nets, of qualities approved by the Minister ..	Free	20 per cent. ad val.
424	Hawsers having a circumference of 12 inches or over ..	Free	20 per cent. ad val.
425	Cordage, rope, and twine, n.e.i. .. ..	20 per cent. ad val.	40 per cent. ad val.
426	Cork, cut; bungs; fishermen's cork floats .. ..	Free	Free.
427	<i>Plain unornamental stoppers</i> of every description for bottles, jars, and casks, viz. :—		
	(1) <i>Crown seals</i> .. ..	20 per cent. ad val.	40 per cent. ad val.
	(2) N.e.i. .. ..	Free	10 per cent. ad val.
428	Engine-packing .. ..	Free	Free.
429	Explosives n.e.i.; powder, sporting; blasting powder and meal .. ..	Free	Free.
430	Fireworks n.e.i. .. ..	20 per cent. ad val.	40 per cent. ad val.
431	Gelatine, glue, isinglass, and size .. ..	20 per cent. ad val. or 2d. per lb., whichever rate returns the higher duty	40 per cent. ad val. or 4d. per lb., whichever rate returns the higher duty.
432	Agar agar .. ..	Free	Free.
433	Heirlooms not exceeding in value £100, on such conditions as may be approved by the Minister ..	Free	Free.
434	Manures .. ..	Free	Free.
435	Natural-history specimens, and such ethnological or similar specimens as may be approved by the Minister ..	Free	Free.
436	Nets, and netting, n.e.i. .. ..	Free	20 per cent. ad val.
437	Official supplies, uniforms, flags, and such other articles as may be approved by the Minister, for the official use of Consular officers, Trade Commissioners, or other accredited representatives of any British or foreign Government .. ..	Free	Free.
438	Passengers' baggage and effects, which are not intended for any other person or persons or for sale, viz.—		
	(1) Wearing apparel and other <i>personal effects which have been worn or are in use</i> by persons arriving in New Zealand .. ..	Free	Free.
	(2) <i>Implements instruments and tools of trade occupation or employment</i> of any passenger, not exceeding £100 in value, which have been in use by such passenger for twelve months prior to his embarkation .. ..	Free	Free.

THE CUSTOMS TARIFF OF NEW ZEALAND—*continued.*

Item No.	Tariff Items.	British Preferential Tariff. Column No. 1.	General Tariff. Column No. 2.
CLASS XIV.—MISCELLANEOUS— <i>continued.</i>			
	Passengers' baggage and effects, &c.— <i>continued.</i>		
	(3) Household or other effects which have been in use for twelve months prior to embarkation by the persons or families bringing them to New Zealand, not exceeding in value £100 for each adult passenger, and £50 for each child, provided that the total value of household or other effects so imported does not exceed in value £300 for the members of any one family ..	Free	Free.
	Provided that if such passengers' baggage and effects are not imported within five years from the date of the arrival in New Zealand of the persons or families by whom they have been used they shall be admitted under this heading only with the approval of the Minister		
439	Regalia, emblems, certificates, almanacs, and banners, being the property of any society or branch registered under the Friendly Societies Act, 1909 .. ..	Free	Free.
440	Returned empties identified as such to the satisfaction of a Collector of Customs .. ..	Free	Free.
441	Rocket life-saving apparatus; and such other life-saving apparatus, n.e.i., as may be approved by the Minister; diving-dresses, and dresses and other apparatus suited solely for use in poisonous gases or smoke, with appliances peculiar to use therewith .. ..	Free	Free.
442	Roofing-material n.e.i., including paper felts waterproofed with tar, bitumen, or similar material ..	Free	10 per cent. ad val.
443	Sausage skins, and casings, including brine or salt ..	3d. per lb.	
444	Shipbuilders' models of vessels, suited only for exhibition; models of inventions, as may be approved by the Minister .. ..	Free	Free.
445	Ships' rockets, blue lights, and danger signals ..	Free	Free.
446	Stained glass windows .. ..	Free	Free.
447	Tanning-materials, <i>crude</i> .. ..	Free	Free.
448	Articles and materials, specified by the Minister, and on such conditions as he may prescribe, suited for, and to be used solely in, the fabrication or repair of goods within New Zealand. All decisions of the Minister in reference to articles classified under this heading shall be published in the <i>Gazette</i> .. ..	Free	Free.
449	All articles n.e.i. .. ..	Free	Free, or at such rate of duty not exceeding 25 per cent. ad val. as the Minister may in any case direct.

## SECOND SCHEDULE.

## LIST OF ENACTMENTS AND OTHER AUTHORITIES PRESCRIBING THE CUSTOMS DUTIES AND EXEMPTIONS FROM DUTIES ABOLISHED BY THIS ACT.

- (1) The First Schedule to the Customs Amendment Act, 1921.
- (2) Part II of the Schedule to the Customs Amendment Act, 1923.
- (3) The Customs Amendment Act, 1924.
- (4) Part II of the Schedule to the Customs Amendment Act, 1924 (No. 2).
- (5) Part II of the Schedule to the Customs Amendment Act, 1926.
- (6) All Orders in Council in force under section 135 of the Customs Act, 1913.
- (7) The following Orders in Council made under the authority of section 12 of the Customs Amendment Act, 1921, viz. :—
  - (a) Order in Council dated 8th October, 1923, and published in *Gazette* of 11th October, 1923.
  - (b) Order in Council dated 8th December, 1924, and published in *Gazette* of 22nd December, 1924.
  - (c) Order in Council dated 9th February, 1925, and published in *Gazette* of 12th February, 1925.
  - (d) Order in Council dated 14th April, 1925, and published in *Gazette* of 16th April, 1925.
  - (e) Order in Council dated 27th April, 1925, and published in *Gazette* of 30th April, 1925.

## THIRD SCHEDULE.

## EXEMPTIONS FROM PRIMAGE DUTY.

Live animals, including cattle and horses.

Radium, mesothorium, and other radio-active metallic elements, also inorganic salts of the same.  
Surgeons', physicians', dentists', and opticians' appliances, instruments and materials, viz. :—

Appliances (including splints) for wear, *peculiarly adapted* to correct a deformity of the human body, to afford support to an abnormal condition of the human body, or to reduce or alleviate such condition, or to substitute any part of such body ; stump socks ; crutches ; ear-trumpets ; ear-tubes, and *audiophones*, for the partially deaf.

Ostrich-feathers grown in New Zealand, when returned from abroad dressed, or dyed, upon evidence being produced to the satisfaction of a Collector of Customs as to their previous exportation.

Antiques and works of art, as may be approved by the Minister, and on conditions prescribed by him provided that he is satisfied that such articles were produced or manufactured at least one hundred years prior to the date of importation.

Medals—viz., war medals, humane societies', and similar, also such miniatures of the same as may be approved by the Minister ; old coins.

Musical instruments, and parts, viz. :—

- (1) *Band* instruments entered by or for any band or musical society duly registered and incorporated under the Incorporated Societies Act, 1908, on declaration by a responsible officer of such band or society that the said instruments will remain the property of the band or society and will not be sold or otherwise disposed of without payment of the duty otherwise imposed under the Tariff.
- (2) Musical instruments, imported for exclusive use by bands which are approved by the Defence Department, and under such conditions as the Minister may prescribe.

Paintings, statuary, other works of art, curios, and other articles approved by the Minister, for display in public museums, the buildings of *public institutions* or art associations registered as corporate bodies, public parks or other public places, on such conditions as may be prescribed by the Minister.

*Trophies*, *prizes*, flags, medals, medallions, badges, and other decorations, which have been awarded or presented or which are to be awarded or presented to persons in New Zealand and which have been donated by persons *resident* abroad ; *trophies* and *prizes* won abroad ; medals, badges, flags, and similar articles, approved by the Minister, imported by New Zealand branches of the Navy League, St. John Ambulance Association, or *similar* patriotic ambulance or other societies.

Cylinders for compressed gases.

THIRD SCHEDULE—*continued.*EXEMPTIONS FROM PRIMAGE DUTY—*continued.*

*Crude* petroleum, *crude* residual oil, *once run* shale oil, and *crude* distillates of petroleum, when imported *in bulk* in ships' bottoms.

Horse-boxes, and other stock-boxes, imported with the stock for which they have been used on the voyage.

Articles n.e.i., suited for the use of the blind, deaf, or dumb, as may be approved by the Minister. Apparatus, appliances, articles, and materials, for educational purposes, as may be approved by the Minister, and under conditions prescribed by him.

Heirlooms not exceeding in value £100, on such conditions as may be approved by the Minister.

Natural-history specimens, and such ethnological or similar specimens as may be approved by the Minister.

Official supplies, uniforms, flags, and such other articles as may be approved by the Minister, for the official use of Consular officers, Trade Commissioners, or other accredited representatives of any British or foreign Government.

Passengers' baggage and effects, which are not intended for any other person or persons or for sale, viz.—

(a) Wearing apparel and other *personal effects* which have been worn or are in use by persons arriving in New Zealand.

(b) *Implements, instruments, and tools of trade, occupation, or employment* of any passenger, not exceeding £100 in value, which have been in use by such passenger for twelve months prior to his embarkation.

(c) Household or other effects which have been in use for twelve months prior to embarkation by the persons or families bringing them to New Zealand, not exceeding in value £100 for each adult passenger, and £50 for each child, provided that the total value of household or other effects so imported does not exceed in value £300 for the members of any one family.

Regalia, emblems, certificates, almanacs, and banners, being the property of any society or branch registered under the Friendly Societies Act, 1909.

Returned empties identified as such to the satisfaction of a Collector of Customs.

Shipbuilders' models of vessels, suited only for exhibition; models of inventions, as may be approved by the Minister.

Coal.

Earthen jars, exceeding 3 gallons in capacity containing sulphuric, nitric, hydrochloric, or other acids; provided that declaration is made on importation that such jars will be exported from New Zealand when empty, and that they will not be refilled in the Dominion.

Fish-ova.

Printed books papers music and advertising matter, n.e.i., sent for free distribution in New Zealand by Governments, Local Government Bodies, and other public bodies (approved by the Minister) in countries outside New Zealand.

Specie.

Goods referred to in section 139 or section 140 or section 141 of the Customs Act, 1913.

## FOURTH SCHEDULE.

## MISCELLANEOUS AMENDMENTS OF CUSTOMS ACTS.

Title of Enactment.	Number of Section.	Nature and Extent of Amendment.
1913, No. 63.— The Customs Act, 1913	Section 2 ..	By omitting the definition of the term "Warehouse," and substituting the following definition :— " 'Warehouse' means any building or other place licensed under this Act for the storage of dutiable goods entered to be warehoused, and includes a King's warehouse and a manufacturing warehouse. Any two or more buildings or places may, in the discretion of the Minister, be licensed as one warehouse."
	Section 114 ..	By inserting, after the words " When any duty is imposed on goods according to the value thereof " in subsection (1), the words " or where for any other reason the value of any goods is to be determined for the purposes of the Tariff." By adding to subsection (1), as amended by the Customs Amendment Act, 1921, the following proviso :— " Provided that, where so indicated in the Tariff, the current domestic value of any goods shall be ascertained by reference to their value at the port of export to New Zealand in lieu of their value in the principal markets of the country of export, but otherwise in accordance with the provisions of this section."
	Section 115 ..	By inserting, after the words " For the purpose of determining the value of any goods so subject to <i>ad valorem</i> duty " in subsection (1), the words " or for any other purpose if required by the Collector."
	Section 137 ..	By inserting, after the words " such other duty," the words " (if any)." By omitting the words " being intermediate between the said aggregate duty and the duty which would otherwise be payable under this section." By adding the following proviso :— " Provided that in any case to which this section applies a composite article shall not be admitted free of duty unless at least one of the principal constituent articles if imported separately would be free of duty ; and in any other case the rate of duty payable on the composite article shall be not less than the lowest rate of duty that would be payable on any of the principal constituent articles if imported separately." By adding the following as subsection (2) :— " (2) The foregoing provisions of this section may, at the discretion of the Minister, be applied with the necessary modifications to articles which, taken separately, would be classifiable under two or more items of the Tariff, and which, in his opinion, are in the ordinary course of business sold as one article or as one set of articles, whether such articles are imported in the same or in different packages."
	Section 138 ..	By inserting, after the words " as a beverage " in subsection (3), as appearing in the Fifth Schedule to the Customs Amendment Act, 1921, the words " culinary or." By inserting, after subsection (3) aforesaid, the following new subsection :— " (4) The Minister may classify any culinary or flavouring essence or any preparation claimed to be a culinary or flavouring essence under any other heading of the Tariff if in his opinion such preparation is intended for use, or can easily be rendered fit for use, as a beverage, toilet preparation, perfumed spirit, or as an article or spirituous ingredient thereof subject to a higher rate of duty than a culinary or flavouring essence."

FOURTH SCHEDULE—*continued.*MISCELLANEOUS AMENDMENTS OF CUSTOMS ACTS—*continued.*

Title of Enactment.	Number of Section.	Nature and Extent of Amendment.
1913, No. 63.— The Customs Act, 1913— <i>continued.</i>	Section 219 ..	By omitting from subsection (1) the words “for other purposes,” and substituting the words “otherwise than for such purpose.”
	Section 281 ..	By inserting, after the words “regulations under this Act” in subsection (1), the words “and where by any such form it is indicated that such declaration shall be made and subscribed before any person, then such declaration may be made and subscribed.”
1921, No. 19.— The Customs Amendment Act, 1921	Section 7 ..	By omitting the words “hereinbefore contained,” and substituting the words “in the Customs Acts.”
	Section 8 ..	By omitting the words “or the Intermediate Tariff.”
	Section 8 ..	By repealing paragraph (b); and by omitting the words “in any case,” and substituting the words “except for the purposes of such an agreement or arrangement as is referred to in section ten hereof.”
	Section 12 ..	By inserting, after paragraph (c) of subsection one, the following words: “or (d) that by reason of any agreement or arrangement made with the Government of any country, as referred to in section ten hereof, the duties payable on the importation into New Zealand of goods being the produce or manufacture of some part of the British dominions operate, or are likely to operate, to the disadvantage of that part of the British dominions.”
	Section 15 ..	By inserting, after the words “primage duty shall” in subsection four, the words “except with the special permission of the Minister and under such conditions as to payment of primage duty or otherwise as he may prescribe”; and by repealing subsection five.
Section 16 ..	By omitting from subsections (1) and (4) the words “or the Intermediate Tariff.”	
Section 30 ..	By omitting the words “this Act” wherever they occur, and by substituting in each case the words “the Customs Acts.”	

## FIFTH SCHEDULE.

## ENACTMENTS REPEALED.

Title of Enactment.	Extent of Repeal.
1921, No. 19.—The Customs Amendment Act, 1921	Sections 2, 3, 4, 5, 9, 22, 24, and 25, and the First and Third Schedules thereto.
1923, No. 15.—The Customs Amendment Act, 1923	Sections 3, 4, 5, 6, and 7, and Schedule.
1924, No. 5.—The Customs Amendment Act, 1924	The whole Act.
1924, No. 48.—The Customs Amendment Act, 1924 (No. 2)	The whole Act.
1926, No. 47.—The Customs Amendment Act, 1926	The whole Act.