

CUSTOMS TARIFF.

No. 19 of 1911.

An Act relating to Duties of Customs.

[Assented to 22nd December, 1911.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

Short title and citation.

1.—(1.) This Act may be cited as the *Customs Tariff* 1911.

(2.) The *Customs Tariff* 1908-1910 is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Customs Tariff* 1908-1911.

Amendment of Tariff.

2. Schedule A to the Principal Act is amended as set out in the Schedule to this Act, and Duties of Customs are hereby imposed in accordance with Schedule A as so amended.

Date from which new duties, &c., are to commence.

3.—(1.) Subject to this section, where by this Act—

- (a) any duty is imposed on any article, or
- (b) the duty on any article is increased, or
- (c) the duty on any article is decreased, or
- (d) any article is declared free,

the duty, increase of duty, or decrease of duty shall be deemed to have been imposed, and any article declared free of duty shall be deemed to have been free, as on and from the first day of December, One thousand nine hundred and eleven.

(2.) Where, by any amendment made by this Act, any duty, increase of duty, or decrease of duty is imposed on any particular article, or any particular article is declared to be free of duty, as on and from any date later than the first day of December One thousand nine hundred and eleven, the duty, increase of duty, or decrease of duty shall be deemed to have been imposed, and the article shall be deemed to have been free of duty as on or from such later date.

Validation of collection of duty pursuant to proposed amendments.

4.—(1.) All Duties of Customs proposed to be imposed by any proposed amendment of the Tariff shall be deemed to have been imposed as from the time when they were proposed to be imposed, and all moneys collected pursuant to any proposed amendment of the Tariff as and for Duties of Customs shall be deemed to have been lawfully collected as and for Duties of Customs.

(2.) No person shall be entitled to any refund in respect of money so collected unless, assuming the proposed amendment of the Tariff to have been passed into law at the time of the collection, the collection was not justified by the proposed amendment.

(3.) No duty or increase of duty shall be payable in respect of any goods delivered free or at a lesser rate of duty in pursuance of any proposed amendment of the Tariff if, at the time, the goods were properly delivered free or at the lesser rate of duty in accordance with the proposed amendment.

(4.) In this section, any reference to any proposed amendment of the Tariff has relation to any amendment of the Customs Tariff proposed in the Parliament during the session held in the year One thousand nine hundred and eleven.

SCHEDULE.

That Schedule A to the *Customs Tariff* 1908-1910 be amended as hereunder set out, and that on and after the First day of December, One thousand nine hundred and eleven, Duties of Customs be collected in pursuance of the Customs Tariff as so amended.

AMENDMENTS OF CUSTOMS TARIFF 1908-1910.

By inserting in the heading to Schedule A the following provisions :—

“Whenever any goods are composed of two or more separate parts any part though imported by itself shall, if so directed by the Minister, be dealt with under the item applicable to the complete goods.

“‘Non-spirituous’ means free from spirit or containing not more than two per cent. of proof spirit.

“‘Spirituous’ means containing more than two per cent. of proof spirit.”

IMPORT DUTIES.

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
Division I.—Ale, Spirits, and Beverages.		
1. By omitting the whole item and inserting in its stead the following item :— “1. Ale and other Beer, Porter, Cider and Perry, spirituous :— (A) In bottle* per gallon (B) In bulk per gallon	1s. 6d. 1s.”	
2. By omitting the whole item and inserting in its stead the following item :— “2. Ale and other Beer, Porter, Cider and Perry, non-spirituous ad val.	20 per cent.”	
6. By omitting the whole item and inserting in its stead the following item — “6. Wood Naphtha, Methyl Alcohol, and Acetone per gallon	1s.”	

* Six reputed quarts or twelve reputed pints or twenty-four reputed half-pints to be charged as one gallon.

IMPORT DUTIES—continued.

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
Division V.—Textiles, Felts and Furs, and Manufactures thereof, and Attire—continued.		
123. By inserting in the item new sub-item as follows :— “(n) Cotton and Linen Piece Goods defined otherwise than by printing or dyeing for cutting up for the manufacture of hemmed or hem-stitched Handkerchiefs or Serviettes ad val.	5 per cent.	Free ”
126. By omitting from the item the words “ Collar Check ; Collar Cloth ” and inserting in their stead the words “ Collar Check and Collar Cloth 36 inches and over in width ”		
134. By inserting in sub-item (A) after the words “ Badges n.e.i. ; ” the words “ Braids n.e.i. ; ” By omitting from sub-item (A) the words “ Natural Birds and Wings ; ” By omitting from sub-item (n) the semicolons after the words “ Buckles ”, “ Clasps ”, “ Slides ” and “ Buttons ”, and inserting commas in their stead. By inserting in sub-item (B) a comma after the word “ Fringes ” By omitting from sub-item (B) the words “ Braids n.e.i. ; ” and inserting in their stead the following words :— “ Cotton Featherstitch Braids ; Plain Braids (other than Cotton Featherstitch) of one colour and not exceeding three inches in width, but not including braids containing gold silver or tinsel threads ; ” By omitting from sub-item (B) as on and after 21st December, 1911, the words “ Gimp n.e.i. ; ”		
Division VI.—Metals and Machinery.		
139. By inserting in sub-item (a) before the word “ Fittings ” the word “ Service ”.		
141. By omitting the present sub-item (c) and inserting in its stead the following sub-item :— “(c) Primus and other similar heating lamps ad val.	20 per cent.”	
147. By inserting in sub-item (A) after the word “ Grain) ” the letters “ n.e.i. ”		
148. By inserting in the item after the word “ Refrigerators ” the words “ other than for household use ”.		
152. By inserting in sub-item (A) after the word “ Cultivators ” the words “ ; Handworked Seed Drills ”		
153. By omitting the whole item and inserting in its stead the following item :— “ 153. Cutlery, n.e.i., Forks, Spoons, and Knife Sharpeners, including the articles named when plated or silver ferruled, but not including any article otherwise partly or wholly made of gold or silver ad val.	15 per cent.	10 per cent.”
157. By omitting the whole item and inserting in its stead the following item :— “ 157. Tanks not exceeding 400 gallons in capacity, whether imported empty or as containers of goods	Free ”	

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
Division VI.—Metals and Machinery—<i>continued.</i>		
163. By omitting from the item the words "and Parts thereof".		
164. By omitting from the item the words "not including motive power, Engine Combination or Power Connexions, if any" By omitting from the item the words ", Jewellers' Polishing Lathes"		
165. By omitting from sub-item (A) the words ", and parts thereof,"		
169. By omitting the whole item.		
170. By omitting the whole of sub-item (c). By omitting the whole of sub-item (d) and inserting in its stead the following sub-item:— "(d) Kettles and Kitchen Cooking Utensils (but not including Stoves) of Cast Iron (tinned or plain) Aluminium or Nickel"	Free"	
172. By inserting in the item after the word "Brasswork" the word "Bronzework".		
177. By omitting the first line of the item and inserting in its stead the following words:—"Electrical Machines and Appliances:—" By adding at the end of sub-item (A) the words "and on and after 21st December, 1911 ad val.	25 per cent.	20 per cent."
By adding at the end of sub-item (B) the words "and on and after 21st December, 1911 ad val.	17½ per cent.	12½ per cent."
By omitting the whole of sub-item (c)		
178. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item:— "(A) Electroliers; Gasaliers; Chandeliers; Pendants; Brackets; Zinc Tubing ad val.	30 per cent.	25 per cent."
By omitting the whole of sub-item (B) and inserting in its stead the following sub-item:— "(B) (1) Gas Meters ad val.	20 per cent.	15 per cent.
(2) Parts of Gas Meters as prescribed by Departmental By-laws ad val.	5 per cent.	Free"
179. By inserting in the item the letter "(A)" before the word "Accumulators" By omitting from the sub-item (A) the words "Arc Lamp Carbons;" By adding a new sub-item as follows:— "(B) Arc Lamp Carbons ad val.	10 per cent.	Free"
182. By omitting from the item after the word "diameter" the word "including"		
189. By inserting in the item after the word "Tubes" the words "and Rods"		
191. By inserting in the item after the word "Rods" the word "(plain)"		

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
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Division VI.—Metals and Machinery—*continued.*

- 195. By inserting in the item after the word "Rods" the word
" (plain) "
- 198. By inserting in the item after the word "Rod" the word
" (plain) "
- 206. By inserting in the item after the words "hooks and eyes"
the words "for apparel,"
- 224. By inserting in the item after the word "empty" the words
"but not including Tubes having printed paper attached
thereto"
- 227. By omitting from the item after the word "(plain)" the
word ", and" and inserting in the item after the word
" (plain) " a semicolon.
By inserting in the item after the words "Zinc Sheets"
the words "in size not less than 7 feet by 3 feet or its
equivalent"
By omitting the words ", for meat safes and covers"
- 229. By omitting from sub-item (D) the words ", and Parts"

Division VII.—Oils, Paints, and Varnishes.

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| <ul style="list-style-type: none"> 230. By inserting in the item after the words "Furniture Oils,
Pastes, and Polishes;" the words "Floor Polishes;" 231. By inserting in the item before the word "Graphite" the
letter "(A)"
By adding a new sub-item as follows:—
" (B) French Chalk and other preparations of Steatite,
n.e.i. ad val. 234. By omitting the whole of sub-items (F) (G) (H) and (I) and
inserting in their stead the following sub-items:—
" (F) Vegetable Oils, Edible, including Salad, Cooking
and Fish-frying Oils per gallon
(G) Vegetable Oils, Edible, n.e.i., when denaturated
as prescribed by Departmental By-laws per gallon
(H) China, Sesame and Soya Bean Oils, when denatu-
rated as prescribed by Departmental By-laws
(I) Castor; Turkey Red Oil; Commercial Oleic Acid;
Linseed, Tung and other Vegetable Paint Oils per gallon By omitting the whole of sub-item (K) and inserting in its
stead the following sub-item:—
" (K) Mineral and Coal Tar, viz.—Naphtha, Benzine,
Benzoline, Gasoline, Pentane, Petrol, Turpen-
tine Substitutes, and all Petroleum Spirit under
790 gravity per gallon By omitting the whole of sub-item (N) By omitting the whole of sub-item (O) By inserting in sub-item (P) after the word "Petroleum"
the word "Burning" | <p>25 per cent.</p> <p>2s.</p> <p>6d.</p> <p>Free</p> <p>6d."</p> <p>½d.</p> | <p>20 per cent."</p> |
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IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
Division VII.—Oils, Paints, and Varnishes—<i>continued.</i>		
235. By inserting in the item after the words "Cloth Oil" the words "for use in the manufacture of Textile Goods, as prescribed by Departmental By-laws" By omitting from the item the words "China Oil when denaturated as prescribed by Departmental By-laws;"		
236. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :— " (B) Ground in liquid in packages containing 14 lb. and under; Paints and Colours prepared for use; and Tattoo Oil per cwt. or ad val. whichever rate returns the higher duty."	6s. 20 per cent.	6s. 15 per cent.
By omitting the whole of sub-item (a) and inserting in its stead the following sub-item :— " (a) (1) Barytes crude per cwt.	2s.; and on and after 14th Decem- ber, 1911, 2s. 6d.	
(2) Barytes ground per cwt.	3s."	
By inserting a new sub-item as follows :— " (H) Kalsomine, Water Paints, and Distempers, in powder form per cwt.	4s."	
237. By inserting in the item after the word "Blacks" the words "and substitutes therefor"		

Division VIII.—Earthenware, Cement, China, Glass, and Stone.

240. By inserting in the item before the word "Portland" the letter "(A)" By inserting in sub-item (A) after the word "basis;" the words "Magnesia, Magnesium Carbonate, and Magnesium Chloride, in packages over 14 lb.;" By adding a new sub-item as follows :— " (B) Articles, n.e.i., composed wholly or in chief value of cement, and articles of reinforced cement per cwt. or ad val. whichever rate returns the higher duty "	2s. 25 per cent.	1s. 6d. 20 per cent.
247. By omitting the whole item and inserting in its stead the following item :— " 247. Fire and Glazed Bricks; Fire Lumps; Fibro-Cement n.e.i.; Fire Clay Manufactures n.e.i.; and Asphalt Tiles ad val.	20 per cent.	15 per cent."
250. By inserting in sub-item (B) after the word "Sheet" the words " viz. :—Plain Clear" By omitting from sub-item (c) the words "up to 25 superficial feet" and inserting in their stead the words "not exceeding 25 superficial feet"		
253. By omitting from sub-item (A) the words "including Smelling and Perfume Bottles, Glass Stoppers"		

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
Division VIII.—Earthenware, Cement, China, Glass, and Stone—<i>continued.</i>		
255. By inserting in the item before the word "Glass" the letter "(A)" By adding to the item a new sub-item as follows:— "(B) Tubes and Rods of Resistant Glass; Articles of Fused Silica; Glass Retorts exceeding a quart in capacity ad val.	5 per cent.	Free "
259. By inserting in sub-item (B) after the word "Bottles" the word "empty" By adding to the item a new sub-item as follows:— "(C) Bottles, fancy ground or cut glass, empty, over 5 drams fluid capacity, and Glass Stoppers ad val.	25 per cent.	20 per cent."
260. By inserting in the item after the word "duty" the words "and not exempted from duty under Item 450" By adding to the item a new sub-item as follows:— "(F) Bottles, fancy ground or cut glass, over 5 drams fluid capacity; also stoppers for such bottles ad val.	25 per cent.	20 per cent."
261. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item:— "(B) Cements and Prepared Adhesives n.e.i., including Acetylated Starch, Caseine, Mucilage; also Belting Compounds ad val.	30 per cent.	25 per cent."
268. By inserting in sub-item (A) after the word "Marble" the words "and Granite" By omitting from sub-item (D) the words "30 per cent." and inserting in their stead the words "35 per cent." and on and after 14th December, 1911 ad val.	40 per cent.	35 per cent."
271. By omitting from the item the word "—Agate" and inserting in its stead the words "of any material"		
Division IX.—Drugs and Chemicals.		
275. By inserting in the item before the word "Carbonate" the letter and word "(A) Acetate," By omitting from sub-item (A) the words "Muriate, and Sulphate" and inserting before the word "Liquid" the word "and" By adding to the item a new sub-item as follows:— "(B) Muriate and Sulphate	Free "	
282. By omitting the whole item and inserting in its stead the following item:— "282. Bromide Salts; Cyanide of Potassium and Cyanide of Sodium	Free "	
284. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item:— "(A) Sheep Washes and Cattle and Horse Washes; Insecticides and Disinfectants in liquid form in drums containing not less than 5 gallons and, when in other than liquid form, in packages containing not less than 28 lb. By inserting in sub-item (B) before the word "Insecticides" the word "Formalin;"	Free "	

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
Division XIV.—Vehicles.		
380. By omitting the whole of the item and inserting in its stead the following item :— “ 380. (A) Vehicles n.e.i. ad val.	35 per cent. ; and on and after 21st December, 1911, 40 per cent.	30 per cent. ; and on and after 21st Decem- ber, 1911, 35- per cent.
(B) Vehicle Parts, n.e.i., including Undergear (inclusive of Axles, Springs, and Arms), Axles n.e.i., Springs, Hoods, and Bodies n.e.i. ad val.	35 per cent. ; and on and after 21st December, 1911, 40 per cent.	30 per cent. ; and on and after 21st Decem- ber, 1911, 35- per cent.
(C) Roller bearing and Ball bearing Axles, n.e.i. ad val.	5 per cent.	Free
(D) Motor Cars Lorries and Waggon— (1) Bodies, including Dashboards, Foot- boards and Mudguards . . . ad val. and on and after 15th December, 1911 —	35 per cent.	30 per cent.
(D) Bodies of Motor Cars Lorries and Waggon including Dashboards Footboards and Mudguards— (1) Single-seated Bodies . . . each (2) Double-seated Bodies . . . each (3) Bodies with fixed or movable canopy tops, e.g., Landalette, Limousine, Taxi-cab, and similar types, and N.E.I. each	£17 £24 10s. £42	£15 £21 £36
(E) Chassis of Motor Cars Lorries and Waggon (but not including rubber tyres) . . ad val.	5 per cent.	Free
(F) Aeroplanes	Free	
(G) Vehicle Parts, viz. :—Wheels, n.e.i. ad val. and on and after 21st December, 1911 ad val.	35 per cent. 40 per cent.	30 per cent. 35 per cent.”
Division XV.—Musical Instruments.		
381. By inserting in the item after the word “ Articles ” the letters “ n.e.i.,”		
384. By omitting the whole of the item and inserting in its stead the following item :— “ 384. Pianos and Pianola-Pianos— (A) Grand each or ad val. whichever rate returns the higher duty.	£14 35 per cent.	£12 30 per cent.
(B) Upright each or ad val. whichever rate returns the higher duty.	£7 35 per cent.	£6 30 per cent.
(C) Parts thereof, n.e.i., under Departmental By-laws ad val.	20 per cent.	15 per cent.”

IMPORT DUTIES--continued.

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
Division XVI.—Miscellaneous.		
387. By inserting in the item after the word "Bags" the words "Purses n.e.i., Wallets,"		
389. By omitting the whole of the item and inserting in its stead the following item :— "389. Articles of an advertising character, and which would not otherwise be dutiable at a higher rate of duty under any other heading, including all Articles which would be free but for their advertising characteristics ad val.	30 per cent.	25 per cent."
392. By omitting the whole of the item and inserting in its stead the following item :— "392. Vessels, including all fittings imported therewith— (A) Marine, Mining, and similar Dredges ad val. (B) Vessels, n.e.i., not exceeding 500 tons gross register, trading intra-State or inter-State, or otherwise employed in Australian waters for any continuous period of three months ad val. (C) Yachts, the property of tourists visiting Australia, under such conditions as may be prescribed by Departmental By-laws (D) Yachts, n.e.i., Launches and Boats ad val. (E) Vessels built in Australia; Vessels upon which duty has been collected under this item; Vessels owned and registered in Australia on 30th November, 1911 (F) Vessels specified in sub-item (B), ordered for the purpose of Australian trade, and for the construction of which a contract was signed within twelve months before 1st December, 1911, provided such vessels arrive in Australia on or before 31st December, 1912	30 per cent. 30 per cent. Free 30 per cent. Free Free"	25 per cent. 25 per cent. 25 per cent.
408. By adding at the end of the item the following words :— "and on and after the 15th December, 1911— Corks— (A) Small Corks (up to 8oz. bottles), bungs and rings per lb. or ad val. whichever rate returns the higher duty (B) N.E.I. per lb. or ad val. whichever rate returns the higher duty"	Is. 30 per cent. 6d. 30 per cent.	
411. By inserting in the item before the word "lenses" the word "mounted"		
416. By omitting from the item the words "Clay Smoking Pipes" and inserting in their stead the following words "Smoking Pipes wholly of clay"		

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
Division XVI.—Miscellaneous—<i>continued.</i>		
419. By omitting the whole of the item and inserting in its stead the following item :—		
“ 419. (A) Pictures n.e.i., including Scripture Cards of all kinds	Free	
(B) Oil or Water Colour Paintings n.e.i. other than those by Australian students or Australian artists abroad ad val. and on and after 15th December, 1911 each	25 per cent.	
or ad val. whichever rate returns the higher duty	£1 25 per cent.	
(C) Oil or Water Colour Paintings imported by or presented to Public Art Galleries other Public Institutions Cathedrals or Churches	Free ”	
425. By adding a new item as follows :—		
“ 425. Thermit and other welding compounds ad val.	20 per cent.”	
440. By omitting the whole of the item and inserting in its stead the following item :—		
“ 440. (A) Scientific Instruments and Apparatus, and materials for scientific purposes, for use in Universities, Colleges, Schools, Public Hospitals or any Public Institution, and which cannot reasonably be manufactured or produced within the Commonwealth, as prescribed by Departmental By-laws	Free	
(B) Metal Furniture for Public Hospitals, and which cannot reasonably be manufactured within the Commonwealth, as prescribed by Departmental By-laws	Free.”	
448. By omitting from sub-item (c) the words “ Vacuum Gauges,”		