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 Scnate, 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 Beve	rages.	•
1. By omitting the whole item and inserting in its stead the following item: "I. Ale and other Beer, Porter, Cider and. Perry, spirituous:— (A) In bottle* per gallon (B) In bulk per gallon 2. By omitting the whole item and inserting in its stead the following item:— "2. Ale and other Beer, Porter, Cider and Perry, nonspirituous ad val. 6. By omitting the whole item and inserting in its stead the	ls. 6d. ls." 20 per cent."	
following item — "6. Wood Naphtha, Methyl Alcohol, and Acetone per gallon	ls."	

^{*} Six reputed quarts or twelve reputed pints or twenty-four reputed half-pints to be charged as one gallon,

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
Division I.—Ales, Spirits, and Beverage	s—continued.	•
9. By omitting the whole item and inserting in its stead the	- 	1
following item:—		
"9. Spirituous Preparations, viz. :— Essences, Fruit Ethers Aromas and Flavours.		
Fluid Extracts, Sarsaparilla, Tinctures, Medicines, Infusions, Toilet Preparations, Limejuice and other Fruit Juices and Fruit Syrups, con-		
taining— (A) Not more than 25 per cent. of proof		
spirit per gallon	3s. 6d.	
(B) More than 25 per cent., but not more	'	
than 50 per cent. of proof spirit per gallon	7 s.	
(c) More than 50 per cent., but not more		
than 75 per cent. of proof spirit per gallon	10s. 6d.	
(n) More than 75 per cent. of proof spirit,		
but not over proof per gallon (E) Over proof to be charged as spirituous	14s.	
liquors under Item 3 (B)."		
16. By omitting the whole item and inserting in its stead the following item:—		
"16. Limejuice and other Fruit Juices and Fruit Syrups, non-spirituous:—		
(A) In bottle per gallon (B) In bulk per gallon	1s. 6d. 9d.''	
Division IV.—Agricultural Products ar	d Groceries.	
42. By inserting in the item, before the word "Stearine" the words "Waxes, n.e.i., including"		
44. By inserting in the item, after the word "solid", the words is also Shoemakers' Wax"		
54. By inserting in the item after the word "Ginger" in the sub-heading to sub-items (E) to (I) the letters "n.e.i." By omitting the whole of sub-items (E) (9) (0) (H) and (I) and inserting in their stead the following sub-items:—		
"(E) Quarter-pints and smaller sizes per dozen (F) Half-pints and over quarter-pints per dozen	7½d. 1s. 3d.	6d. Is.
(r) Half-pints and over quarter-pints per dozen (g) Pints and over half-pints per dozen	2s. 6d.	2s.
(н) Quarts and over pints per dozen	5s.	4s.
(r) Exceeding a quart per gallon (s) When preserved in spirituous liquid, additional	1s. 8d.	1s. 4d.
duty at 14s. per gallon to be paid on the liquid		
(K) Ginger in brine for the manufacture of Crystal- lized Preserved Ginger, as prescribed by Depart-		
mental By-laws per lb.	On and after 14th December, 1911, 1d."	
59. By adding at the end of the item the words "and on and after the 15th December, 1911 Bananas per cental	1s. 6d."	
83. By inserting in sub-item (a) after the word "Birds" the letters ", n.e.i."		

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom,
Division IV.—Agricultural Products and G	roceries—contin	ued.
97. By omitting the whole of the item and inserting in its stead the following item:— "97. (A) Seed—Canary, Hemp and Rape; also mixtures in which such seeds predominate, in packages exceeding 20 lb per cental (B) Seed (Rape), for the manufacture of Rape Seed Cake and denaturated Colza Oil under Departmental By-laws	ls. 6d. Free ''	
100. By inserting in sub-item (A) after the word "Fancy," the word "or" By inserting in sub-item (B) after the letters "N.E.I." the words "; also Soap Substitutes and Compounded Detergents for washing and cleansing purposes"		
101. By adding to the item a new sub-item as follows:— "(c) Unground, for manufacture of Curry Paste or Powder under Departmental By-laws per lb.	Id."	
Division V.—Textiles, Felts and Furs, and Manufac	tures thereof, an	d Attire.
106. By omitting the whole of sub-item (A), and inserting in its stead the following sub-item:—"(A) N.E.I., for the human body, partly or wholly made up, including materials cut into shape therefor; also Looping for Boots and Labels and Hangers for Coats and other textile goods, plain, printed, or having woven lettering or ornamental designs, whether in the piece or otherwise ad val.	· 40 per cent.	35 per cent."
107. By omitting the whole item.		
108. By omitting from the item the words "107 or 134" and inserting in their stead the words "106 or 110".		. :
110. By omitting the whole item and inserting in its stead the following item:— "110. Feathers, Dressed, including Feathers made up into trimmings; also Natural Birds and Wings ad val.	30 per cent.	25 per cent."
114. By omitting from the item the words "Flannels, whether plain fancy or printed, including Domett containing wool;"		, , , , , , , , , , , , , , , , , , ,
115. By inserting in the item after the word "any" the word "textile"	ī	
116. By omitting the whole item and inserting in its stead the following item:— "116. Articles of Coir, viz.:—Mats, Matting, and Fenders ad val.	25 per cent.	20 per cent."
117. By inserting in the item before the word "Cosies" the letter "(A)" and by adding a new sub-item— "(B) Cotton or Linen Handkerchiefs and Serviettes ad val.	25 per cent. and on and after	
	191 30 per cent.	1 25 per cent."

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 Atti	recontinued.
123. By inserting in the item new sub-item as follows: "(H) Cotton and Linen Piece Goods defined otherwise than by printing or dyeing for cutting up for the manufacture of hemmed or hemstitched Handkerchiefs or Serviettes ad val. 126. By omitting from the item the words "Collar Check; Collar	5 per cent.	Free ''
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 (B) 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 Machi	nerv.	•
 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. 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" 	20 per cent.''	
153. By omitting the whole item and inserting in its stead the following item: "153. Catlery, 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. 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	15 per cent. Free ''	10 per cent."

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
Division VI.—Metals and Machinery	y—continued.	1
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. By adding at the end of sub-item (B) the words "and on and after 21st December, 1911 ad val. By omitting the whole of sub-item (C)	25 per cent.	20 per cent." 12½ per cent."
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. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item:— "(B) (1) Gas Meters ad val. (2) Parts of Gas Meters as prescribed by Departmental By-laws ad val.	30 per cent. 20 per cent. 5 per cent.	25 per cent." 15 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 "Are Lamp Carbons;" By adding a new sub-item as follows:— "(B) Are 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)"	. !	

	Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
	Division VI.—Metals and Machinery—	-continued.	•
195.	By inserting in the item after the word "Rods" the word "(plain)"		1
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"		
2 27.	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 Va	rnishes.	
2 30.	By inserting in the item after the words "Furniture Oils, Pastes, and Polishes;" the words "Floor Polishes;"		1
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.	25 per cent.	20 per cent.
234.	By omitting the whole of sub-items (f) (a) (h) and (1) and inserting in their stead the following sub-items:— "(f) Vegetable Oils, Edible, including Salad, Cooking and Fish-frying Oils per gallon (a) Vegetable Oils, Edible, n.e.i., when denaturated as prescribed by Departmental By-laws per gallon (h) China, Sesame and Soya Bean Oils, when denaturated 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:—	2s. 6d. Free 6d."	
	"(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"	≵d.′	

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
Division VII.—Oils, Paints, and Varnish	es—continued.	
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;"	ę	
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	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 December, 1911, 2s. 6d.	
(2) Barytes ground per cwt. By inserting a new sub-item as follows:— "(H) Kalsomine, Water Paints, and Distempers, in powder form per cwt.	3s."	
237. By inserting in the item after the word "Blacks" the words "and substitutes therefor"		
Division VIII.—Earthenware, Cement, China,	Glass, and Stone	e.
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"		c.

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
Division VIII.—Earthenware, Cement, China, Glas	s, and Stone—co	ntinued.
255. By inserting in the item before the word "Glass" the		1
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:— "(0) Bottles, fancy ground or cut glass, empty, over 5 drams fluid capacity, and Glass Stoppers 		
ad val. 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	25 per cent.	20 per cent."
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 Cher	nicals.	
 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 		
282. By omitting the whole item and inserting in its stead the following item:— "282. Bromide Salts; Cyanide of Potassium and		
Cyanide of Sodium 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"	Frec "	

Tariff Items,	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
Division IX.—Drugs and Chemicals-	r —continued.	1
285. By omitting from the item the word "Free" and inserting in its stead the words "ad val. 10 per cent."		
287. By omitting the whole item and inserting in its stead the following item:— "287. Chemicals and Drugs, n.e.i., other than those packed for use in the household	Free "	
292. By omitting from sub-item (A) the words "Medicinal Compounds (not chemical);" and inserting in their stead the words "Chemicals and Drugs packed for use in the household, n.e.i.;"		
295. By omitting from sub-item (A) the word "including" By adding to the item a new sub-item as follows:— "(c) Fuller's Earth, in bulk per cwt.	ls."	
Division X.—Wood, Wicker, and	d Cane.	
303. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item:— "(B) New Zealand White Pine and Rimu, undressed, n.e.i per 100 super. tt. By inserting in sub-item (D) before the word "Timber" the figure "(1)"	6d."	
By adding to sub-item (D) the following words:— "(2) Timber undressed, cut to size for making boxes per 100 super. ft. By omitting from sub-item (T) the words "per 100 feet super. face 2s. 6d." and inserting in their stead the	4s."	
words "per 100 super. feet 5s." By omitting from sub-item (x) the word "Free" and inserting in its stead the words "ad val. 10 per cent." By omitting the whole of sub-item (z) and inserting in its stead the following sub-item:— "(z) Hubs, Elm, with or without metal bands ad val. By omitting from sub-item (DD) the words ", Rims, and Felloes" and inserting in sub-item (DD) before the word "Spokes" the figure "(1)" By omitting from sub-item (DD) (1) the words "in the rough" and inserting in their stead the words "rough-turned, but not shouldered or tenoned " By adding to sub-item (DD) the following words:— "(2) Felloes of Hickory, cut, shaped, or bent, plain, in	10 per cent."	
the rough ad val. (3) Rims of Hickory, bent, squared, plain, in the rough ad val. By omitting the whole of the note defining "super. face", immediately following item 303.	10 per cent."	
306. By omitting from sub-item (A) the words "Wire-doors;" By inserting in sub-item (A) after the words "Mitre Boxes;" the words "Wood Split Pulleys;"	·	
307. By omitting from sub-item (D) the words "ad val. 10 per cent." and "Free" and inserting in their stead the word "Free"		

Tariff Items.	General Tariff.	Taciff on Goods the Produce or Manufacture of the United Kingdom.
Division X.—Wood, Wieker, and Cane	-continued.	•
309. By omitting the whole item and inserting in its stead the following item:— "309. (A) Tool Handles of wood, n.o.i., attached to exempt tools; also handles, not in excess of one for each unhandled exempt tool imported therewith	Free 20 per cent.	15 per cent."
312. By omitting the whole item and inserting in its stead the following item:— "312. Photograph Frames, Stands for Pictures, and Picture Frames, on pictures or otherwise, of any material ad val.	35 per cent.	30 per cent."
Division XI.—Jewellery and Faney	y Goods.	
326. By omitting from the item the words "Purses n.e.i.; Wallets;" also the words "other than dolls undressed" also the words "including fancy, ground, and cut glass bottles of over 5 drams of fluid capacity, containing goods not subject to ad valorem duty, and stoppers for such bottles"		
327. By omitting the whole of the item.		
339. By omitting from the item the words ", and parts thereof"		
340. By inserting in the item before the word "Compasses" the word "Magnetic"		
342. By omitting the whole item and inserting in its stead the following item:— "342. Gramaphones, Phonographs, and other Talking Machines, including cases (but not horns) imported with Machines; and Records ad val.	5 per cent.	Free ''
Division XII.—Leather and Ru	ıbber.	
345. By inserting in the item after the word "Soles" the letters "n.e.i."		
350. By inserting in the item before the words "Rubber Manufactures" the letter "(A)" By omitting from the item the words "Tyres; Tubes, valved or unvalved;" By adding to the item a new sub-item as follows:— "(B) Pneumatic Rubber Tyres, and Tubes therefor, valved or unvalved.—		
(1) Covers weighing each 2½lbs. or less; Tubes weighing each 1lb. or less ad val. (2) Covers weighing each over 2½lbs.; Tubes weighing each over 1lb per lb.	25 per cent. 1s. 6d.	20 per cent.
or ad val.	25 per cent.	20 per cent.
whichever rate returns the higher duty. (c) Rubber Tyres other than pneumatic ad val. By adding a new sub-item as follows:—	25 per cent.	20 per cent.
"(D) Floor and Carriage Mats of Rubber ad val.	15 per cent.	10 per cent.

Tariff Items.	General Tariff.	. Tariff on Goods the Produce or Manufacture
		of the United Kingdom,
Division XII.—Leather and Rubber—	continued	
351. By inserting in the item before the words "Indiarubber.	1	
crude" the letter "(A)" By omitting from the item the words "or powdered and reclaimed"		
By inserting in the item before the word "Surgical" the word "cut-sheet"		
By adding to the item a new sub-item as follows:— "(B) Indiarubber, powdered or reclaimed ad val.	15 per cent.	10 per cent.
352. By omitting the whole of the item and inserting in its stead the following item:— "352. (A) Leather Manufactures n.e.i.; Leather out	and the same of th	
into shape; Harness n.e.i.; Razor Strops;		
Whips, including keepers, thongs and lashes ad val.	30 per cent.	25 per cent.
(B) Harness and Buggy Saddles each or ad val. whichever rate returns the higher duty."	6s. 30 per cent.	5s. 25 per cent.
353. By adding to the item a new sub-item as follows:— "(D) Hides, Limed or Fleshed or Split per hide	3s."	
Division XIII.—Paper and Sta	tionery.	
356. By inserting in sub-item (A) before the word "Bags" the	. 1	
words "or Embossed" By inserting in sub-item (1) before the word "Wrapping" the figure "(1)."		
By inserting in sub-item (I) (1) after the words "candle carton paper" the words ", paper felt and carpet felt paper"		
By adding to sub-item (1) the following words:—		
"(2) Apple Wrapping as prescribed by Departmental By-laws By adding to sub-item (1) the following words:—	Free.''	
"(3) Paper Felt or Carpet Felt Paper for the manufacture of Roofing Felt and like substances, subject		
to Departmental By-laws By omitting from sub-item (M) the words "Carpet Felt Paper,"	Free ''	
357. By inserting in sub-item (A) after the word "Transfers" the letters "n.e.i."	;	
By inserting in sub-item (A) after the word "Inkwells;" the words "Ink Stands;"		
By inserting in sub-item (B) after the word "purposes" the words "when not elsewhere dutiable at a higher rate"		
364. By omitting from sub-item (B) the words "Ink Stands,"		
370. By omitting the whole of the item and inserting in its stead the following item:—	j	
"370. Lichtpause-rohpapier	Free "	

Tariff Items.	Goneral 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	1	
the following item:—	n= ,	100
"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.c.i., including Undergear (inclusive of Axles, Springs, and Arms), Axles n.c.i., Springs, Hoods, and Bodies		
n.e.i ad val.	3ô 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 Waggons— (1) Bodies, including Dashboards, Footboards and Mudguards ad val. 	35 per cent.	30 per cent.
and on and after 15th December, 1911— (D) Bodies of Motor Cars Lorries and Waggons including Dashboards Footboards and Mudguards—	; <u>,</u>	
(1) Single-seated Bodies each (2) Double-seated Bodies each (3) Bodies with fixed or movable canopy tops, e.g., Landaulette, Limousine, Taxi-cab, and similar types, and	£17 £24 10s.	£15 £21
N.E.I each (E) Chassis of Motor Cars Lorries and Waggons (but not including rubber tyres) ad val.	£42 5 per cent.	£36 Free
(r) Aeroplanes	Free	
(a) 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 Instrum	nents.	
381. By insorting 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.	£14 35 per cent.	£12 30 per cent.
whichever rate returns the higher duty. (B) Upright each	£7	£6
or ad val. whichever rate returns the higher duty. (c) Parts thereof, n.c.i., under Departmental	35 per cent.	30 per cent.
By-laws ad val.	20 per cent.	15 per cent."

		
Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
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Division XVI.—Miscellaneou	is.	
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 there-		
with— (A) Marine, Mining, and similar Dredges		
ad val. (B) Vessels, n.e.i., not exceeding 500 tons	30 per cent.	25 per cent.
gross register, trading intra-State or inter- State, or otherwise employed in Aus- tralian waters for any continuous period		
of three months ad val. (c) Yachts, the property of tourists visiting	30 per cent.	25 per cent.
Australia, under such conditions as may be prescribed by Departmental By-laws (b) Yachts, n.e.i., Launches and Boats	Free	
ad val. (E) Vessels built in Australia; Vessels upon which duty has been collected under this	30 per cent.	25 per cent.
item; Vessels owned and registered in Australia on 30th November, 1911 (F) Vessels specified in sub-item (B), ordered	Free	Į.
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	Free"	
"and on and after the 15th December, 1911— Corks—		
(A) Small Corks (ap to 8oz. bottles), bungs and rings per lb. or ad val.	ls. 30 per cent.	
whichever rate returns the higher duty (B) N.E.I	6d.	
or ad val. whichever rate returns the higher duty ''	30 per cent.	
11. By inserting in the item before the word "lenses" the word "mounted"		
and inserting from the item the words "Clay Smoking Pipes" and inserting in their stead the following words "Smoking Pipes wholly of clay"		

Tariff Items.	Goneral Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
Division XVI.—Miscellaneous—co	ntinued.	
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 ′	:
tralian artists abroad ad val. and on and after 15th December, 1911 each or ad val.	25 per cent. $£1$ 25 per cent.	
whichever rate returns the higher duty (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 (B) Metal Furniture for Public Hospitals, and which cannot reasonably be manufactured within the Commonwealth, as prescribed	Free	
by Departmental By-laws	Free."	
448. By omitting from sub-item (c) the words "Vacuum Gauges,"		