CUSTOMS TARIFF (No. 2).

**No. 45 of 1926.**

An Act relating to Duties of Customs.

[Assented to 16th August, 1926.]

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* (*No*.2)1926.

(2.) Section one of the *Customs Tariff* 1926 is amended by omitting sub-section (2.).

(3.) The *Customs Tariff* 1921-1924, as amended by the *Customs Tariff* 1926, is in this Act referred to as the Principal Act.

(4.) The Principal Act, as amended by this Act, may be cited as the *Customs Tariff* 1921-1926.

**Amendment of Tariff.**

**2.** The Schedule 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 the first-mentioned Schedule as amended by the last-mentioned Schedule.

**Date from which new duties commence.**

**3.**—(1). Subject to sub-section (2.) of this section, the duties imposed by the Schedule to this Act shall be deemed to have been imposed as from the ninth day of July One thousand nine hundred and twenty-six at nine o’clock in the forenoon, reckoned according to standard time in the State of Victoria.

(2.) Where, by an amendment made by this Act, any duty, increase of duty or decrease of duty is imposed on any particular article as on and from any date later than the ninth day of July One thousand nine hundred and twenty-six, the duty, increase of duty or decrease of duty shall be deemed to have been imposed as on or from such later date.

**Saving.**

**4**. Nothing in this Act shall affect the operation of the *Customs Tariff (New Zealand Preference)* 1922, the *Customs Tariff* (*New Zealand Preference*) 1922 (No. 2), *the Customs Tariff* (*Papua and New Guinea Preference*) 1926 or the *Customs Tariff* (*New Zealand Preference*) 1926.

THE SCHEDULE.

Amendment to the Schedule to the Customs Tariff 1921-1924.

|  |  |  |  |
| --- | --- | --- | --- |
| Tariff Items. | British Preferential Tariff. | Intermediate Tariff. | General Tariff. |
|  |  |  |  |
| Division VII.—Oils, Paints, and Varnishes. | | | |
| 229. By omitting the whole of sub-item (c) and inserting in its stead the following; sub-item:— |  |  |  |
| “(c) Petroleum and Shale, viz.:—Naphtha, Benzine, Benzoline, Gasoline, Pentane, Petrol, Turpentine Substitutes, and other Petroleum or Shale Spirit - - - - per gallon | 2½.d | 3d. | 3d. |
| And on and after 11th August, 1920 |  |  |  |
| (c) (1) Petroleum and Shale, viz.:—Naphtha, Benzine, Benzoline, Gasoline, Pentane, Petrol, and other Petroleum or Shale Spirit, n.e.i. - - - - per gallon | 2½d. | 3d. | 3d. |
| (2) Petroleum and Shale, viz.:—Naphtha, Benzine, Benzoline, Gasoline, Pentane, Petrol, and other Petroleum or Shale Spirit, for purposes other than for use in motor driven vehicles, cycles, tractors, road rollers and similar appliances using public roads, as prescribed by Departmental By-laws - - - per gallon | ½d. | 1d. | 1d. |
| (3) Turpentine Substitutes - - per gallon | ½d. | 1d. | 1d.” |