
CUSTOMS TARIFF.

No. 2 of 1928.

An Act relating to Duties of Customs.

[Assented to 31st March, 1928.]

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* 1928.
(2.) The *Customs Tariff* 1921–1926*, as amended by this Act, may be cited as the *Customs Tariff* 1921–1928.

Amendment of Tariff.

2. The Schedule to the *Customs Tariff* 1921–1926 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 twenty-fifth day of November One thousand nine hundred and twenty-seven at nine o'clock in the forenoon, reckoned according to standard time in the Territory for the Seat of Government.

* Act No. 25, 1921, as amended by Nos. 16 and 32, 1922; No. 22, 1923; No. 1, 1924 and Nos. 26 and 45, 1926.

(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 twenty-fifth day of November One thousand nine hundred and twenty-seven, the duty, increase of duty or decrease of duty shall be deemed to have been imposed as on or from such later date.

4. Notwithstanding anything contained in this Act, where the duty which would be payable on any goods under the *Customs Tariff* 1921-1926 is higher than the duty payable on the goods under this Act, such higher duty, or if more than one, the highest duty, shall be charged, collected and paid to the use of the King for the purposes of the Commonwealth, on all such goods entered for home consumption prior to the date of assent to this Act, and no refund shall be given of any duty paid or deposited at such higher or highest rate, as the case may be : Validation of collection of certain higher duties.

Provided that no higher duty than that set out in the Schedule shall, in pursuance of this section, be charged on any goods, entered for home consumption prior to the date of assent to this Act, on which, with the consent of the Minister, a duty lower than the higher or highest duty authorized by this section was paid or deposited at the time of such entry.

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

THE SCHEDULE.

AMENDMENTS TO THE SCHEDULE TO THE CUSTOMS TARIFF 1921-1926.

IMPORT DUTIES.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff
DIVISION III.—SUGAR.			
27. By omitting the whole item and inserting in its stead the following item :—			
“ 27. Glucose - - - - - per cwt.	12s.	15s.	15s.”
DIVISION IV.—AGRICULTURAL PRODUCTS AND GROCERIES.			
41. By omitting the whole item and inserting in its stead the following item :—			
“ 41. (A) Butter and Cheese - - - - - per lb.	6d.	6½d.	7d.
(B) Butter substitutes as prescribed by Departmental By-laws - - - - - per lb.	6d.	6½d.	7d.”
43. By omitting the whole item and inserting in its stead the following item :—			
“ (A) Chicory—			
(1) Raw and kiln dried - - - - - per lb.	3d.	3d.	3d.
(2) Roasted, or ground - - - - - per lb.	6d.	6d.	6d.
(B) Coffee—			
(1) Raw and kiln dried - - - - - per lb.	Free	Free	3d.
(2) Roasted, or ground ; in liquid form ; or mixed with milk or other substance - - - per lb.	3d.	3d.	6d.
(3) Substitutes - - - - - per lb.	3d.	3d.	6d.
The articles specified in paragraph (1) of sub-item (B) being the produce of any part of the British Empire shall be admitted under the British Preferential Tariff.			
And on and after 24th March, 1928			
(B) Coffee—			
(1) Raw and kiln dried - - - - - per lb.	3d.	3d.	3d.
(2) Roasted, or ground ; in liquid form ; or mixed with milk or other substance - - - per lb.	6d.	6d.	6d.
(3) Substitutes - - - - - per lb.	6d.	6d.	6d.”
83. By omitting the whole item and inserting in its stead the following item :—			
“ 83. Potatoes, in their natural state - - - per cwt.	2s. 6d.	2s. 6d.	2s. 6d.”
85. By omitting the whole item and inserting in its stead the following item :—			
“ 85. Rice—			
(A) Uncleaned - - - - - per cental	3s. 4d.	3s. 4d.	3s. 4d.
(B) N.E.I., including Rice Meal and Rice Flour - - - per cental	6s.	6s.	6s.”
101. By omitting the whole item and inserting in its stead the following item :—			
“ 101. Vegetables (excepting Tomatoes), dried, drysalted, concentrated, compressed, or powdered - ad val.	20 per cent.	25 per cent.	30 per cent.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division V.—Textiles, Felts and Furs, and Manufactures thereof, and Attire—<i>continued.</i>			
Item 112— <i>continued.</i>			
By omitting the whole of sub-item (a) and inserting in its stead the following sub-item :—			
“ On and after 29th March, 1928			
(a) (1) Fur and other Skins n.e.i. (except rabbit skins), dressed or prepared for making up - ad val.	15 per cent.	15 per cent.	20 per cent.
(2) Rabbit Skins dressed or prepared for making up - ad val.	25 per cent.	35 per cent.	40 per cent.*
113. Gloves (except of rubber)—			
By omitting the whole of sub-item (b) and inserting in its stead the following sub-item :—			
“ (b) N.E.I. including Mittens - - - - - ad val.			
	Free	15 per cent.	25 per cent.*
115. By omitting the whole item and inserting in its stead the following item :—			
“ 115. Socks and Stockings for human attire, viz. :—			
(A) Cotton - - - - - ad val.	30 per cent.	40 per cent.	45 per cent.
And on and after 15th January, 1928			
(A) Cotton - - - - - per dozen pairs or ad val.	6s.	8s.	10s.
whichever rate returns the higher duty			
On and after 25th November, 1927			
(B) Woollen or containing wool - per dozen pairs or ad val.	8s.	10s.	12s.
whichever rate returns the higher duty			
On and after 25th November, 1927			
(C) Silk or containing silk, but not containing wool, and n.e.i. - - - - - per dozen pairs or ad val.	7s.	9s.	11s.
whichever rate returns the higher duty.”			
118. By omitting the whole item (three times occurring) and inserting in its stead the following item :—			
“ 118. (A) Carpets, Carpeting, Floor Cloths, n.e.i., Floor and Carriage Mats of any textile material except coir ; and Floor Rugs and Coverings not being of rubber and not being Furs or other Skins or Carpet Felt, Undercarpet Felt, or Carpet Felt Paper ; Saddlebag in the piece or otherwise - ad val.			
	10 per cent.	15 per cent.	25 per cent.
(B) Carpet Felt and Undercarpet Felt - ad val.	20 per cent.	30 per cent.	35 per cent.
(C) (1) Plain Linoleums and Floor Coverings having a similar surface, not printed or inlaid - ad val.	10 per cent.	15 per cent.	25 per cent.
And on and after 1st April, 1928			
(C) (1) Plain Linoleums and Floor Coverings having a similar surface, not printed or inlaid - ad val.	20 per cent.	25 per cent.	35 per cent.
On and after 25th November, 1927			
(C) (2) Linoleums and Floor Coverings having a similar surface, n.e.i. - - - - - ad val.	10 per cent.	15 per cent.	25 per cent.
And on and after 1st January, 1929			
(C) (2) Linoleums and Floor Coverings having a similar surface, n.e.i. - - - - - ad val.	20 per cent.	25 per cent.	35 per cent.

DIVISION VI.—METALS AND MACHINERY.

136. By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—			
“ (c) (1) Bar, Rod other than Wire Rod in Coils, Angle, Tee ; Bars of fancy pattern in the state in which they leave the rollers - - - per ton			
	70s.	100s.	120s.
Wire Rod in Coils - - - - - per ton	44s.	65s.	80s.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Inter-mediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
Item 136—<i>continued.</i>			
By omitting the whole of sub-item (ε) and inserting in its stead the following sub-item :—			
“(ε) (1) Wire of No. 15 or finer gauge, Imperial Standard Wire Gauge) - - - - - ad val.	20 per cent.	35 per cent.	45 per cent.
(2) Wire, fencing, of gauges Nos. 8 to 14 (Imperial Standard Wire Gauge), both gauges inclusive, for use only as fencing wire without further manufacture, or for such manufacturing purposes as may be prescribed by Departmental By-laws	Free	100s.	120s.
(3) Wire, other - - - - - per ton	52s.	100s.	120s.”
By omitting the whole of sub-item (ϕ) and inserting in its stead the following sub-item :—			
“(ϕ) (1) Hoop one-eighth of an inch in thickness in widths from 1 inch to 2 inches both widths inclusive	70s.	110s.	120s.
(2) Hoop n.e.i. - - - - - ad val.	Free	5 per cent.	10 per cent.
And on and after 1st April, 1928			
(2) Hoop n.e.i. - - - - - per ton	70s.	110s.	120s.”
152. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—			
“(A) Iron and Steel Tubes or Pipes (except riveted, cast, close jointed or cycle tubes or pipes) not more than 3 inches internal diameter; Iron and Steel Boiler Tubes - - - - - ad val.	Free	5 per cent.	10 per cent.
And on and after 1st January, 1929			
(A) Iron and Steel Tubes or Pipes (except riveted, cast, close jointed or cycle tubes or pipes) not more than 3 inches internal diameter; Iron and Steel Boiler Tubes - - - - - ad val.	40 per cent.	55 per cent.	60 per cent.”
154. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—			
“(A) Rails weighing 50 lb. per yard and over - - - - - per ton	50s.	85s.	100s.”
By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—			
“(B) Rails weighing less than 50 lb. per yard - - - - - per ton	45s.	100s.	125s.”
By omitting the whole of sub-item (C) and inserting in its stead the following sub-item :—			
“(C) Fishplates, Tie Plates and Rods - - - - - per ton	48s.	100s.	125s.”
155. By omitting the whole item and inserting in its stead the following item :—			
“155. Rolled Iron or Steel Beams, Channels, Joists, Girders, Columns, Trough and Bridge Iron and Steel—			
(A) Not drilled or further manufactured - - - - - per ton	70s.	100s.	125s.
(B) Drilled or further manufactured - - - - - per ton	70s.	100s.	125s.
and ad val.	25 per cent.	30 per cent.	35 per cent.”
157. By omitting the whole item and inserting in its stead the following item :—			
“157. Barbed Wire - - - - - per ton	68s.	160s.	180s.”
158. By omitting the whole item and inserting in its stead the following item :—			
“158. Wire Netting - - - - - per ton	Free	170s.	200s.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
159. By omitting the whole item (twice occurring) and inserting in its stead the following item :—			
" 159. (A) Wire n.e.i., also woven wire measuring over 30 holes to the lineal inch - - - - - ad val.	Free	5 per cent.	15 per cent.
(B) Wire, Iron and Steel, for use in the manufacture of Barbed Wire and Wire Netting as prescribed by Departmental By-laws - - - - - per ton	52s.	100s.	120s."
164. By omitting the words "Refrigerators other than for household use".			
175. By omitting the whole item and inserting in its stead the following item :—			
" 175. Apparatus for the liquefaction of gases, but not including Compressors suitable for refrigeration or ice making - - - - - ad val.	Free	10 per cent.	15 per cent."
176. By adding a new sub-item (c) as follows :—			
"(a) Mechanical Hand Food Mincers and Choppers suitable only for household use - - - - - ad val.	Free	10 per cent.	20 per cent."
179. By omitting paragraph 3 of sub-item (d) and inserting in its stead the following paragraph :—			
" 3 (a) Electric Fans of the type ordinarily used in offices and the household - - - - - ad val.	Free	15 per cent.	25 per cent.
(b) Electric Household Floor Polishers, Household Ironing Machines, Human Hair Dryers - ad val.	Free	15 per cent.	25 per cent.
(c) Electric Household Dish Washing Machines ad val. And on and after 1st July, 1928	Free	15 per cent.	25 per cent.
(c) Electric Household Dish Washing Machines ad val.	45 per cent.	55 per cent.	60 per cent."
180. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—			
"(A) Telephones, Telephone Switchboards, Telephone Distributing Boards, and Appliances - - - - - ad val.	Free	15 per cent.	20 per cent."
By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—			
"(B) Wireless Receiving Sets ; Headphones - ad val.	35 per cent.	50 per cent.	55 per cent."
By adding a new sub-item (C) as follows :—			
"(C) Storage Batteries suitable for use in motor cars otherwise than for propulsion purposes - - - - - ad val. And on and after 15th December, 1927	35 per cent.	47½ per cent.	60 per cent.
(C) Storage Batteries suitable for use in motor cars otherwise than for propulsion purposes - - - - - ad val.	40 per cent.	47½ per cent.	60 per cent."
187. By omitting the whole of sub-item (B) (twice occurring) and inserting in its stead the following sub-item :—			
"(B) Cutlery, Spoons, and Forks, n.e.i., and Knife Sharpeners ad val. And on and after 1st April, 1928	Free	15 per cent.	25 per cent.
(B) Cutlery, Spoons, and Forks, n.e.i., and Knife Sharpeners ad val.	20 per cent.	25 per cent.	35 per cent."
204. By omitting the whole item (twice occurring) and inserting in its stead the following item :—			
" 204. (A) Kettles and Cooking Utensils (but not including Stoves) of cast iron (tinned or plain) - ad val.	Free	15 per cent.	25 per cent.
(B) Aluminiumware and Enamelledware, n.e.i., but not including Stoves and Baths - - - - - ad val. And on and after 15th December, 1927	35 per cent.	45 per cent.	60 per cent.
204. (A) Cooking Utensils, cast iron (tinned or plain), viz. :— Kettles, Saucepans, and Oval Boilers - ad val.	Free	15 per cent.	25 per cent.
(B) Aluminiumware and Enamelledware, n.e.i., but not including Stoves and Baths - - - - - ad val.	40 per cent.	45 per cent.	60 per cent."

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—continued.			
208. By adding a new sub-item (c) as follows :—			
“ (c) Single Lever Mortice Lock Sets - - - - - ad val.	45 per cent.	50 per cent.	60 per cent.
And on and after 29th March, 1928			
(c) Single Lever Mortice Locks and Single Lever Mortice Lock Sets - - - - - ad val.	45 per cent.	50 per cent.	60 per cent.
By adding a new sub-item (d) as follows :—			
“ On and after 25th November, 1927			
(d) Kitchenware, viz. :—			
Asbestos Mats, Metal Soap Savers, Metal Soap Racks, Metal Stove Toasters, Metal Tea Coffee and Gravy Strainers and Metal Potato Mashers - - - - - ad val.	35 per cent.	50 per cent.	60 per cent.
By adding a new sub-item (e) as follows :—			
“ On and after 29th March, 1928			
(e) Barrel and Socket Bolts - - - - - ad val.	45 per cent.	60 per cent.	65 per cent.
DIVISION VIII.—EARTHENWARE, CEMENT, CHINA, GLASS, AND STONE.			
242. By omitting the whole of sub-item (E) and inserting in its stead the following sub-item :—			
“ (E) (1) Bent, Bevelled, Heraldic, Sandblasted, Enamelled, Embossed, Etched, Silvered, Brilliant Cut; Corners Cut, Bevelled, or Engraved; Prisms; and all Glass framed with metal, n.e.i. - ad val.	25 per cent.	30 per cent.	35 per cent.
(2) Hoodlights for Motor Cars - - - - - ad val.	25 per cent.	30 per cent.	40 per cent.
or each	2s.	2s. 3d.	3s.
whichever rate returns the higher duty.”			
243. By omitting the whole item and inserting in its stead the following item :—			
“ 243. (A) Glass n.e.i. - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
(B) Seltzogenes and accessories and Syphon Bottles - - - - - ad val.	Free	15 per cent.	25 per cent.
DIVISION IX.—DRUGS AND CHEMICALS.			
278. By adding a new sub-item (b) as follows :—			
“ (b) Chemicals for use in fire extinguishers, as prescribed by Departmental By-laws - - - - - ad val.	Free	10 per cent.	20 per cent.
DIVISION X.—WOOD, WICKER, AND CANE.			
291. By omitting the whole of sub-item (e) and inserting in its stead the following sub-item :—			
“ (E) Timber, undressed, in sizes of 12 in. x 6 in. (or its equivalent) and over—			
(1) Oregon (<i>Pseudotsuga Douglasii</i>) - - - - - per 100 super. feet	8s.	8s.	8s.
(2) Oregon (<i>Pseudotsuga Douglasii</i>) for use underground for mining purposes as prescribed by Departmental By-laws - - - - -	Free	Free	Free
(3) N.E.L. - - - - - per 100 super. feet	3s.	3s.	4s.
And on and after 16th December, 1927			
(E) Timber, undressed, n.e.i., in sizes of 12 in. x 6 in. (or its equivalent) and over—			
(1) Redwood - - - - - per 100 super. feet	3s.	3s.	4s.
(2) Oregon for use underground for mining purposes as prescribed by Departmental By-laws - - - - -	Free	Free	Free
(3) Other - - - - - per 100 super. feet	8s.	8s.	8s.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division X. Wood, Wicker, and Cane—continued.			
Item 291—continued.			
By omitting the whole of sub-item (g) and inserting in its stead the following sub-item:—			
“ (g) Timber, undressed, in sizes of 7 inches x 2½ inches (or its equivalent) and upwards, and less than 12 inches x 6 inches (or its equivalent)—			
(1) Oregon (<i>Pseudotsuga Douglasii</i>)			
	per 100 super. feet	9s. 6d.	9s. 6d.
(2) N.E.I.	per 100 super. feet	3s.	4s. 6d.
	And on and after 16th December, 1927		5s. 6d.
(g) Timber, undressed, n.e.i., in sizes of 7 in. x 2½ in. (or its equivalent) and upwards, and less than 12 in. x 6 in. (or its equivalent)—			
(1) Redwood	per 100 super. feet	3s.	4s. 6d.
(2) Other	per 100 super. feet	9s. 6d.	9s. 6d.
By omitting the whole of sub-item (h) and inserting in its stead the following sub-item:—			
“ (h) Timber, undressed, in sizes less than 7 inches x 2½ inches (or its equivalent)—			
(1) Oregon (<i>Pseudotsuga Douglasii</i>)			
	per 100 super. feet	11s.	11s.
(2) N.E.I.	per 100 super. feet	5s.	6s.
	And on and after 16th December, 1927		7s.
(h) Timber, undressed, n.e.i., in sizes less than 7 in. x 2½ in. (or its equivalent)—			
(1) Redwood	per 100 super. feet	5s.	6s.
(2) Other	per 100 super. feet	11s.	11s.
By adding after sub-item (L) the following:—			
“ And on and after 16th December, 1927			
(L) Timber, dressed, n.e.i.—			
(1) Redwood	per 100 super. feet	6s.	7s. 6d.
(2) Other	per 100 super. feet	12s.	14s.
			8s. 6d.
			15s.”
293. By omitting the whole of sub-item (c) and inserting in its stead the following sub-item:—			
“ (c) Doors of wood including Fly Doors	each	8s. 6d.	8s. 6d.”

DIVISION XI.—JEWELLERY AND FANCY GOODS.

308. By omitting the whole item and inserting in its stead the following item:—			
“ 308. Combs (toilet), and Shaving Sets not included under item 376 (A)	ad val.	Free	15 per cent. 20 per cent.”
319. By omitting the whole item and inserting in its stead the following item:—			
“ (A) Records for Gramophones, Phonographs, and other Talking Machines—			
(1) Disc (excepting records manufactured by the hill and dale process), 6 inches and under in diameter	ad val.	Free	15 per cent. 25 per cent.
(2) Disc (excepting records manufactured by the hill and dale process), over 6 inches in diameter	each	9d.	1s. 1s. 3d.
(3) N.E.I.	ad val.	Free	5 per cent. 10 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff
Division XI.—Jewellery and Fancy Goods—<i>continued.</i>			
Item 310— <i>continued.</i>			
(b) (1) Gramophones, Phonographs, and other Talking Machines, n.e.i., including cases (but not horns) imported with machines - - - ad val.	25 per cent.	30 per cent.	35 per cent.
(2) Dictating machines and blank record cylinders, Transcribing Machines and Shaving Machines for use therewith, except Cabinets and Rubber Covers, but including Pedestals when an integral part of the machines - - - ad val.	Free	10 per cent.	16 per cent.
321. Spectacles and Spectacle Frames, Magnifying and Reading Glasses— By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :— “ (A) Wholly or partly of gold or silver (not being included in sub-item (B)) - - - ad val.	Free	15 per cent.	25 per cent.
DIVISION XIII.—PAPER AND STATIONERY.			
By adding a new paragraph (4) to sub-item (o) as follows :— (4) Strawpaper - - - - - per cwt.	4s.	4s. 6d.	5s.”
348. By omitting the whole item (twice occurring) and inserting in its stead the following item :— “ 348. (A) School Slates - - - - - ad val. (B) Drawing Slates ; Slate Pencils - - - ad val.	Free Free	10 per cent. 10 per cent.	20 per cent. 20 per cent.”
DIVISION XIV.—VEHICLES.			
352. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :— “ (A) (1) Cycle and Side Car parts plated brazed enameled or permanently joined, n.e.i. (including rims but not including parts of leather or rubber) - - - ad val. (2) Motor Cycle parts plated brazed enameled or permanently joined, n.e.i. (including rims but not including parts of leather or rubber) ; Cycle Motor Cycle and Side Car accessories n.e.i. and parts thereof (except of leather or rubber), including Steel Trousers Clips, Steel Toe Clips and Bands, Parcel Carriers, and Bells ; Cycle Saddles and Saddle Covers ; Inflators of all kinds for pneumatic tyres, Inflator Clips and connexions - - - - - ad val.	20 per cent. Free	20 per cent. 15 per cent.	30 per cent. 25 per cent.”
By omitting the whole of sub-item (C) and inserting in its stead the following sub-item :— “ (C) Horns, Warning Devices n.e.i., Reflectors, and Reflex Rear Lights, for use on bicycles and motor or other vehicles - - - ad val.	Free	15 per cent.	25 per cent.”
354. By omitting the whole item (twice occurring) and inserting in its stead the following item :— “ 354. (A) Side Cars, Motor Tricycles and similar Vehicles, n.e.i., and Frames thereof, whether partly or wholly finished - - - - - each - - - or ad val. whichever rate returns the higher duty. (B) Motor Cycles, and Frames thereof, whether wholly or partly finished - - - - - ad val.	£10 30 per cent. Free	£11 35 per cent. 15 per cent.	£12 45 per cent. 20 per cent.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XIV.—Vehicles—<i>continued.</i>			
359. By omitting from sub-item (D) the whole of paragraph (4) (twice occurring) and inserting in its stead the following paragraph :—			
“ (4) Chassis, but not including Rubber Tyres or Storage Batteries—			
(a) Unassembled - - - - ad val.	Free	12½ per cent.	17½ per cent.
(b) Assembled - - - - ad val.	5 per cent.	20 per cent.	25 per cent.
And on and after 16th December, 1927			
(4) Chassis, but not including Rubber Tyres, Storage Batteries, Shock Absorbers, or Bumper Bars—			
(a) Unassembled - - - - ad val.	Free	12½ per cent.	17½ per cent.
(b) Assembled - - - - ad val.	5 per cent.	20 per cent.	25 per cent.
And on and after 29th March, 1928			
(4) Chassis, but not including Rubber Tyres, Storage Batteries, Shock Absorbers, Bumper Bars, or Sparking Plugs—			
(a) Unassembled - - - - ad val.	Free	12½ per cent.	17½ per cent.
(b) Assembled - - - - ad val.	5 per cent.	20 per cent.	25 per cent.”

DIVISION XV.—MUSICAL INSTRUMENTS.

365. By omitting the whole item (three times occurring) and inserting in its stead the following item :—			
“ 335. Pianos and parts thereof—			
(a) Grand, with or without Player mechanism each or ad val.	£12 30 per cent.	£35 40 per cent.	£40 45 per cent.
whichever rate returns the higher duty.			
(b) Upright, Player or with provision for incorporating the Player mechanism - - - each or ad val.	£12 30 per cent.	£35 40 per cent.	£40 45 per cent.
whichever rate returns the higher duty.			
(c) Upright, n.e.i. - - - - each or ad val.	£7 30 per cent.	£21 10s. 40 per cent.	£25 45 per cent.
whichever rate returns the higher duty.			
(d) Keyboards, complete or incomplete - ad val.	30 per cent.	40 per cent.	45 per cent.
(e) Parts, n.e.i., as prescribed by Departmental By-laws - - - - ad val.	15 per cent.	20 per cent.	25 per cent.”

DIVISION XVI.—MISCELLANEOUS.

373. By omitting the whole item and inserting in its stead the following item :—			
“ 373.(A) Articles imported for official use by Trade Commissioners representing a British country or by Consuls, provided such Trade Commissioners or Consuls are citizens of the countries they represent, and are not engaged in any other trade or profession - - - -	Free	Free	Free
(B) Articles and personal effects owned and imported by members of the Consular or Diplomatic Services or Trade Commissioners and their staffs, who are Nationals of the countries they represent and who are not, nor will be, engaged in any other business occupation or profession during their residence in Australia, provided such goods are imported within six months of the arrival of the Official concerned or within such further time as the Minister may allow - - - -	Free	Free	Free.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff
Division XVI.—Miscellaneous—<i>continued.</i>			
376. By adding a new sub-item (f) as follows :— “ (f) Kit Bag Frames - - - - - ad val.	45 per cent.	50 per cent.	65 per cent.
380. By omitting the whole of sub-item (Δ) and inserting in its stead the following sub-item :— “ (a) (1) Brooms, Whisks, and Mops - - - - - ad val. (2) Carpet Sweepers - - - - - ad val.	30 per cent. Free	35 per cent. 15 per cent.	40 per cent. 25 per cent.
381. By omitting the whole of sub-item (r) and inserting in its stead the following sub-item :— “ On and after 16th December, 1927 (f) (1) Hair and Cloth Brushes - - - - - ad val. or per doz. whichever rate returns the higher duty. (2) Tooth, Scrubbing, Paint, and Varnish Brushes ad val. or per doz. whichever rate returns the higher duty. (3) Nail Brushes - - - - - ad val. or per doz. whichever rate returns the higher duty. (4) Brushes, n.e.i. - - - - - ad val.	40 per cent. 5s. 40 per cent. 2s. 40 per cent. 1s. 6d. 40 per cent.	50 per cent. 6s. 50 per cent. 3s. 50 per cent. 1s. 9d. 50 per cent.	55 per cent. 7s. 55 per cent. 4s. 55 per cent. 2s. 55 per cent.
417. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :— “ (B) Any article which has been bequeathed or donated to the Public or to any Public Institution, as prescribed by Departmental By-laws - - - - -	Free	Free	Free.”
418. By omitting paragraph (2) of sub-item (c) and inserting in its stead the following paragraph :— “ (2) Clinometers and Prismatic Compasses - ad val.	Free	Free	20 per cent.
427. By adding a new sub-item (D) as follows :— “ (D) Antiques produced at least 100 years prior to the date of importation as prescribed by Departmental By-laws	Free	Free	Free.”
430. By omitting the whole item and inserting in its stead the following item :— “ 430. Straw Envelopes - - - - - per 1,000	5s.	22s.	22s.”
By adding a new item 431 as follows :— “ 431. Fluorspar - - - - - per ton	20s.	25s.	30s.”