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.

(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.

**Validation of collection of certain higher duties.**

**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:

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.

**Saving.**

**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.

THE SCHEDULE.

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AMENDMENTS TO THE SCHEDULE TO THE CUSTOMS TARIFF 1921-1928.

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IMPORT DUTIES.

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| 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. | 3d. |
| 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.*

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| Tariff Items. | British Preferential Tariff. | Intermediate Tariff. | General Tariff. |
| **DIVISION V.**—**TEXTILES, FELTS AND FURS, AND MANUFACTURES THEREOF, AND ATTIRE.** |
| 105. By omitting the whole of sub-item (aa) (three times occurring) and inserting in its stead the following Sub**-**item:— |  |  |  |
| “(aa) Piece Goods, Cotton, Silk or containing Silk, artificial silk or containing artificial silk, but not containing wool, knitted, in tubular form or otherwise— |  |  |  |
| (1) For the manufacture of goods other than apparel, as prescribed by Departmental By laws ad val. | Free | 5 per cent. | 15 per cent. |
| (2) Other ad val. | 20 per cent. | 30 per cent. | 35 per cent |
| And on and after 1st January, 1928 |  |  |  |
| (aa) Piece Goods, Knitted, in tubular form or otherwise, of cotton, silk or containing silk, artificial silk or containing artificial silk, or being an admixture of wool with other fibres— |  |  |  |
| (1) For the manufacture of goods other than apparel, as prescribed by Departmental By-laws ad val. | Free | 5 per cent | 15 per cent. |
| (2) Other ad val. | 30 per cent. | 40 per cent. | 50 per cent. |
| or per lb. | 2s. 6d. | 3s. | 4s. |
| whichever rate returns the higher duty.” |  |  |  |
| By omitting the whole of sub-item (e) and inserting in its stead the following sub-item:— |  |  |  |
| “(b) Cotton and Linen Piece Goods defined for cutting up for the manufacture of hemmed or hemstitched Handkerchiefs, Serviettes, Tablecloths, or Window Blinds, as prescribed by Departmental By-laws |  |  |  |
| ad val. | Free | 10 per cent. | 20 per cent.” |
| By omitting the whole of sub-item (e) and inserting in its stead the following sub-item:— |  |  |  |
| “(e) (1) Velvets, Velveteens, Plushes, Sealette and Cloths imitating furs. Astrachans; Italians containing wool ad val. | 15 per cent. | 20 per cent | 25 per cent. |
| (2) Lace for Attire; Lace Flouncings; Millinery and Dress Nets; Veilings; Embroideries in the piece; Tucked Linens or Cottons ad val. | Free | 15 per cent. | 25 per cent.” |
| By omitting paragraph (1) of sub-item (f) and inserting in its stead the following paragraph:— |  |  |  |
| “On and after 28th March, 1928 |  |  |  |
| (1) Piece goods, woollen, or containing wool, (but not including flannel) ordinarily used in the manufacture of outer clothing for human wear and weighing more than six ounces per square yard persquare yard | 1s. | 1s. 6d. | 2s. |
| *and* ad val. | 30 per cent. | 40 per cent. | 45 per cent.” |
| By omitting paragraph (2) of sub-item (f) and inserting in its stead the following paragraph:— |  |  |  |
| “On and after 25th November. 1927 |  |  |  |
| (2) Piece Goods, Woollen, or containing wool, n.e.i. |  |  |  |
| ad val. | 35 per cent. | 45 per cent. | 50 per cent. |
| And on and after 1st January, 1928 |  |  |  |
| (2) Piece Goods, Woollen, or containing wool, n.e.i., but not including knitted piece goods being an admixture of wool with other fibre ad val. | 35 per cent. | 45 per cent. | 50 per cent.” |

Import Duties—*continued.*

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| Tariff Items. | British Preferential Tariff. | Intermediate Tariff. | General Tariff. |
| **Division, V.—Textiles, Felts and Furs, and Manufactures thereof, and Attire**—*continued.* |
| *Item* 105—*continued.* |  |  |  |
| By omitting paragraph (3) of sub-item (h) and inserting in its stead the following paragraph:— |  |  |  |
| “(3) Leather Cloth ad val.  | 5 per cent. | 10 per cent. | 15 per cent |
| And on and after 1st July, 1928 |  |  |  |
| (3) Leather Cloth ad val. | 20 per cent. | 25 per cent. | 35 per cent.” |
| 106. By omitting the whole of sub-item (b) and inserting in its stead the following sub-item:— |  |  |  |
| “(b) Trimmings and Ornaments, n.e.i. (excepting Buckles. Clasps, and Slides, of metal, but not excepting those of metal set with imitation precious stones) for Bonnets, Hats Shoes, and other attire, not being partly or wholly of gold or silver; Badges n.e.i.; Braids n.e.i.; Fringes n.e.i.; Frillings; Rufflings; Pleatings; Ruchings; Galoons n.e.i.; Ribbons n.e.i.; Tinselled Belting n.e.i.; Webbings n.s.i.; Belting for apparel not elsewhere specified and not being cut to lengths for belts ad val. | Free | 15 per cent. | 25 per cent.” |
| 107. By omitting the whole of Item 107 (twice occurring) and inserting in its stead the following item:— |  |  |  |
| “107. (a) Woven materials in the piece or otherwise:—Badges, Hat and Cap Fronts (Badged), Medal Ribbons, Looping for Boots and Shoes; Labels and Hangers for all purposes including plain Hanger material; Tubular Tie material in the piece; Galoons bands or bandings tapes and the like having printed woven or embroidered lettering badge trade name mark or design thereon ad val. | 35 per cent. | 45 per cent. | 60 per cent. |
| (b) Ribbons and Galoons having not more than 48 ribs to the lineal inch and being not more than three and a half inches in width ad val. | 35 per cent. | 40 per cent. | 50 per cent. |
| And on and after 15th December, 1927 |  |  |  |
| 107. (a) Woven and Embroidered Materials in the piece or otherwise:—Badges, Hat and Cap Fronts (Badged), Medal Ribbons, Looping for Boots and Shoes; Labels and Hangers for all purposes including plain Hanger material; Tubular Tie Material in the piece; Galoons Bands or Bandings Tapes and the like having printed woven orembroidered lettering badge trade name mark or design there-on; Slipper, Shoe, and Blazer Bindings ad val. | 35 per cent. | 45 per cent. | 60 per cent. |
| (b) Ribbons and Galoons having not more than 48 ribs to the lineal inch and being not more than three and a half inches in width ad val. | 35 per cent. | 40 per cent. | 50 per cent. |
| 108. By omitting the whole of sub-item (a) and inserting in its stead the following sub-item:— |  |  |  |
| “(a)(1) Feathers, undressed, and Down ad val. | 15 per cent. | 15 per cent | 15 per cent. |
| (2) Feathers, undressed, as prescribed by Departmental By-laws  | Free | Free | Free.” |
| 112. By omitting the whole of sub-item (a) and inserting in its stead the following sub-item:— |  |  |  |
| “(a) Apparel or Attire or other Article in part or wholly made up, including Furs or other Skins sewn together, parts of Furs or other Skins sewn together, Fur Trimmings and imitation Fur Tails ad val. | 40 per cent. | 50 per cent. | 55 per cent.” |

Import Duties—*continued.*

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| Tariff Items. | British Preferential Tariff. | Intermediate Tariff | General Tariff. |
| **Division V.—Textiles, Felts and Furs, and Manufactures thereof, and Attire***—continued.* |
| Item 112—*continued.* |  |  |  |
| By omitting the whole of sub-item (b) and inserting in its stead the following sub-item:— |  |  |  |
| “On and after 29th March, 1928 |  |  |  |
| (b) (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 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 | 6s. | 8s. | 10s. |
| or ad val. | 30 per cent. | 40 per cent. | 45 per cent. |
| whichever rate returns the higher dutyOn and after 25th November, 1927 |  |  |  |
| (b) Woollen or containing wool per dozen pairs | 8s. | 10s. | 12s. |
| or ad val. | 45 per cent. | 55 per cent. | 60 per cent. |
| whichever rate returns the higher dutyOn and after 25th November, 1927 |  |  |  |
| (c) Silk or containing silk, but not containing wool, and n.e.i. per dozen pairs | 7s. | 9s. | 11s. |
| or ad val. | 35 per cent. | 45 per cent. | 50 per cent. |
| 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.*

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| Tariff Items. | British Preferential Tariff. | Intermediate Tariff. | General Tariff. |
| **Division VI.—Metals and Machinery—***continued.* |
| Item 136—*continued.* |  |  |  |
| By omitting the whole of sub-item (e) and inserting in its stead the following sub-item:— |  |  |  |
| “(e) (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 |  |  |  |
| per ton | Free | 100s. | 120s. |
| (3) Wire other per ton | 52s. | 100s. | 120s.” |
| By omitting the whole of sub-item (f) and inserting in Its stead the following sub-item:— |  |  |  |
| “(f) (1) Hoop one-eighth of an inch in thickness in widths from 1 inch to 2 inches both widths inclusiveper ton | 70s. | 110s. | 120s. |
| (2) Hoop n.e.i. ad val. | Free | 5 per cent. | 10 per cent. |
| And on and after 1st April, 1958 |  |  |  |
| (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 60 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.*

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| Tariff Items. | British Preferential Tariff. | Intermediate Tariff. | General Tariff. |
| **Division VI.—Metals and Machinery—***continued.* |
| 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 (g) as follows:— |  |  |  |
| “(g) 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. | Free | 15 per cent. | 25 per cent. |
| And on and after 1st July, 1928 |  |  |  |
| (*c*) Electric Household Dish Washing Machines ad val. | 45 per cent. | 55 per cent. | 60 per cent.” |
| 180. Byomitting 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 (e) and inserting in its stead the following sub-item:— |  |  |  |
| “(e) Wireless Receiving Sets; Headphones ad val. | 35 per cent. | 50 per cent. | 55 per cent.” |
| By adding a new sub-item (g) as follows:— |  |  |  |
| “(g) Storage Batteries suitable for use in motor cars otherwise than for propulsion purposes ad val. | 35 per cent. | 47½ per cent. | 60 per cent. |
| And on and after 15th December, 1927 |  |  |  |
| (g) Storage Batteries suitable for use in motor cars otherwise than for propulsion purposes ad val. | 40 per cent. | 47½ per cent. | 60 per cent.” |
| 197. 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 Sharpenersad val. | Free | 15 per cent. | 25 per cent. |
| And on and after 1st April, 1928 |  |  |  |
| (b) Cutlery, Spoons, and Forks, n.e.i., and Knife Sharpeners adad 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 east 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. | 35 per cent. | 45 per cent. | 60 per cent. |
| And on and after 15th December, 1927 |  |  |  |
| 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.*

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| 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 Look 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 Mashersad 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; Comers 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. 6d. | 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 Bottlesad val. | Free | 15 per cent. | 25 per cent |
| **DIVISION IX.—DRUGS AND CHEMICALS.** |
| 278. By adding a new sub-item (d) as follows:— |  |  |  |
| **“**(d) 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 (f) and inserting in its stead the following sub-item:— |  |  |  |
| “(F) Timber, undressed, in sizes of 12 in. x 6 in. (or its equivalent) and over— |  |  |  |
| (1) Oregon (*Pseudotsuga Douglasii*)per 100 super. feet | 8s. | 8s. | 8s. |
| (2) Oregon (*Pseudotsuga Douglasii*)for use under­ground for mining purposes as prescribed by Departmental By-laws  | Free | Free | Free |
| (3) N.E.I. per 100 super, feet | 3s. | 3s. | 4s. |
| And on and after 16th December, 1927 |  |  |  |
| (f) 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.*

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| 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 (*Pseudotsuga Douglasii*) |  |  |  |
| per 100 super, feet | 9s. 6d. | 9s. 6d. | 9s. 6d. |
| (2) N.E.I. per 100 super. feet | 3s. | 4s. 6d. | 5s. 6d. |
| And on and after 16th December, 1927 |  |  |  |
| (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. | 5s. 6d. |
| (2) Other per 100 super. feet | 9s. 6d. | 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 (*Pseudotsuga Douglasii*) |  |  |  |
| per 100 super. feet | 11s. | 11s. | 11s. |
| (2) N.E.I. per 100 super, feet | 5s. | 6s. | 7s. |
| And on and after 16th December, 1927 |  |  |  |
| (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. | 7s. |
| (2) Other per 100 super, feet | 11s. | 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. | 8s. 6d. |
| (2) Other per 100 super, feet | 12s. | 14s. | 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. | 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 Gramaphones, 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.*

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| Tariff Items. | British Preferential Tariff. | Intermediate Tariff. | General Tariff. |
| **Division XI.—Jewellery and Fancy Goods**—*continued.* |
| Item 319—*continued.* |  |  |  |
| (b) (1) Gramaphones, 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. | 10 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. | 26 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. | Free | 10 per cent. | 20 per cent. |
| (b) Drawing Slates; Slate Pencils ad val. | Free | 10 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 enamelled or permanently joined, n.e.i. (including rims but not including parts of leather or rubber) ad val. | 20 per cent. | 20 per cent. | 30 per cent. |
| (2) Motor Cycle parte plated brazed enamelled 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 Trouser 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 | Free | 15 per cent. | 25 per cent. |
| By omitting the whole of sub-item (o) 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 | £10 | £11 | £12 |
| or ad val. | 30 per cent. | 35 per cent. | 40 per cent. |
| whichever rate returns the higher duty. |  |  |  |
| (b) Motor Cycles, and Frames thereof, whether wholly Or partly finished ad. val. | Free | 15 per cent. | 20 per cent.” |

Import Duties—*continued.*

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| Tariff Items. | British Preferential Tariff. | Intermediate Tariff. | General Tariff. |
| **Division XIV.—Vehicles—***continued.* |
| 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:— |  |  |  |
| “365. Pianos and parts thereof— |  |  |  |
| (a) Grand, with or without Player mechanism each | £12 | £35 | £40 |
| or ad val. | 30 per cent. | 40 per cent. | 45 per cent. |
| whichever rate returns the higher duty. |  |  |  |
| (b) Upright, Player or with provision for incorporating the Player mechanism each | £12 | £35 | £40 |
| or ad val. | 30 per cent. | 40 per cent. | 45 per cent. |
| whichever rate returns the higher duty. |  |  |  |
| (c) Upright, n.e.i. each | £7 | £21 10s. | £25 |
| or ad val. | 30 per cent. | 40 per cent. | 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 arc Nationals of the countries they represent and who are nor. nor will be, engaged in any other business occupation or profession during their residence in Australia., provided such goods arc 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.*

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| Tariff Items. | British Preferential Tariff. | Intermediate Tariff. | General Tariff. |
| **Division XVI.—Miscellaneous—***continued.* |
| 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 (a) and inserting in its stead the following sub-item:— |  |  |  |
| “(a) (1) Brooms, Whisks, and Mops ad val. | 30 per cent. | 35 per cent. | 40 per cent. |
| (2) Carpet Sweepers ad val. | Free | 15 per cent. | 25 per cent. |
| 381. By omitting the whole of sub-item (f) and inserting in its stead the following sub-item:— |  |  |  |
| “On and after 16th December, 1927 |  |  |  |
| (f) (1) Hair and Cloth Brushes ad val. | 40 per cent. | 50 per cent. | 55 per cent. |
| or per doz. | 5s. | 6s. | 7s. |
| whichever rate returns the higher duty. |  |  |  |
| (2) Tooth, Scrubbing, Paint, and Varnish Brushes |  |  |  |
| ad val. | 40 per cent. | 50 per cent. | 55 per cent. |
| or per doz. | 2s. | 3s. | 4s. |
| whichever rate returns the higher duty. |  |  |  |
| (3) Nail Brushes ad val. | 40 per cent. | 50 per cent. | 55 per cent. |
| or per doz. | 1s. 6d. | 1s. 9d. | 2s. |
| whichever rate returns the higher duty. |  |  |  |
| (4) Brushes, n.e.i. ad val. | 40 per cent. | 50 per cent. | 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.” |