

International arrangements for protection of invention.

5. Section one hundred and twenty-one of the Principal Act is amended by inserting—

- (a) in sub-section (1.) thereof, after the words “protection of inventions” the words “or the legal representative or assignee of that person”; and
 (b) by omitting the word “his” (second occurring) and inserting in its stead the word “the”.

Validation of Patents, Trade Marks and Designs Regulations 1920.

6. The Patents, Trade Marks and Designs Regulations 1920, being Statutory Rules 1920, No. 61, shall be deemed to be as valid and effectual as if they were enacted in this Act.

CUSTOMS TARIFF.

No. 25 of 1921.

An Act relating to Duties of Customs.

[Assented to 16th December, 1921.]

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. 1. This Act may be cited as the *Customs Tariff* 1921.
- Incorporation. 2. The *Customs Act* 1901–1920 shall be incorporated and read as one with this Act.
- Definitions. 3. In this Act, except where otherwise clearly intended—
 “the Tariff” means the Customs Tariff proposed in the Parliament on the twenty-fourth day of March One thousand nine hundred and twenty;
 “Tariff alteration” means any alteration of the Tariff since proposed in the Parliament;
 “the Tariff Board” means the Tariff Board appointed in pursuance of the *Tariff Board Act* 1921.
- Headings of Divisions not to affect interpretation. 4. The headings of the respective Divisions in the Schedule are used solely for convenience of classification, and shall not in any way affect the interpretation of the Tariff.
- Time of imposition of Duties. 5. The time of the imposition of the Duties of Customs imposed by this Act is the twenty-fifth day of March One thousand nine hundred and twenty at nine o'clock in the forenoon, reckoned according to the standard time in the State of Victoria and this Act shall be deemed to have come into operation at that time.

6. The duties of Customs specified in the Schedule are hereby imposed in accordance with the Schedule as from the time of the imposition of such duties or such later dates as are mentioned in the Schedule in regard to any particular Items, and such duties shall be deemed to have been imposed at such time and dates, and shall be charged, collected and paid to the use of the King for the purposes of the Commonwealth on all goods dutiable under the Schedule imported into Australia after the time when such duties are deemed to have been imposed, or before such time if not entered for home consumption until after such time.

Imposition of Duties.

7. All duties of Customs collected pursuant to the Tariff or any Tariff alteration shall be deemed to have been lawfully imposed and collected.

Validation of Collections under Tariff proposals.

8. The rates of duty set out in the Schedule in the column headed "British Preferential Tariff" shall apply to goods the produce or manufacture of the United Kingdom, subject to the condition that the goods have been shipped in the United Kingdom to Australia, and have not been transhipped, or, if transhipped, then only if it is proved to the satisfaction of the Collector that the intended destination of the goods, when originally shipped from the United Kingdom, was Australia.

Application of British Preferential Tariff to United Kingdom.

9.—(1.) Subject to this section, the provisions of the British Preferential Tariff may be applied wholly or in part to any part of the British Dominions, and the provisions of the Intermediate Tariff may be applied wholly or in part to any part of the British Dominions or to any foreign country.

Power to apply British Preferential Tariff or Intermediate Tariff to British Dominions or foreign countries.

(2.) The application of the British Preferential Tariff or the Intermediate Tariff in pursuance of the last preceding sub-section shall be by means of a proclamation which shall specify the extent to which and the time from which the Tariff shall apply, and thereafter, so long as the proclamation remains in force, the British Preferential Tariff or the Intermediate Tariff, as the case may be, shall apply, in accordance with the tenor of, and to the extent specified in, the proclamation, to goods the produce or manufacture of that part of the British Dominions or of that foreign country which are shipped in that part or country, as the case may be, to Australia, and have not been transhipped, or, if transhipped, then only if it is proved to the satisfaction of the Collector that the intended destination of the goods, when originally shipped from that part or country, as the case may be, was Australia.

(3.) A proclamation shall not be issued under the last preceding sub-section until—

(a) the Minister has referred to the Tariff Board the question whether, having regard to the reciprocal benefits which have been or will be granted to Australia by that part of the British Dominions or that foreign country, as the case may be, it is desirable in the interests of the Commonwealth that the British Preferential Tariff

or the Intermediate Tariff should apply to the part or foreign country, as the case may be, and if so the extent to which it should so apply, and the Tariff Board has reported thereon ; and

- (b) each House of the Parliament has by resolution agreed that the application is, to the extent specified in the resolution, desirable in the interests of the Commonwealth,

nor except in accordance with the resolution of each House of the Parliament.

(4.) A proclamation issued in pursuance of the preceding provisions of this section shall not be revoked or varied unless—

- (a) the Minister has referred to the Tariff Board the question whether it is desirable in the interests of the Commonwealth that the British Preferential Tariff or the Intermediate Tariff, as the case may be, should cease to apply to that part of the British Dominions or that foreign country, or whether its application should be varied, and the Tariff Board has reported thereon ; and
- (b) each House of the Parliament has by resolution agreed that it is desirable that the Tariff should cease to apply, or that its application should be varied to the extent specified in the resolution,

nor shall any such proclamation be varied except in accordance with the resolution of each House of the Parliament.

(5.) Upon the revocation of a proclamation issued in pursuance of this section, the British Preferential Tariff or the Intermediate Tariff, as the case may be, shall cease to apply to the part of the British Dominions or the foreign country, as the case may be.

(6.) Upon the variation of a proclamation issued in pursuance of this section, the proclamation as varied shall, from the date of the variation, have full force and effect as if it had in the first place been issued as so varied.

**Application of
General Tariff**

10. The rates of duty set out in the Schedule in the column headed "General Tariff" shall, subject to this Act, apply to all goods to which the rates set out in either of the columns headed "British Preferential Tariff" or "Intermediate Tariff" do not apply.

Deferred duties.

11.—(1.) If the Tariff Board certifies to the Minister that any goods in the Schedule, upon which a deferred duty is imposed, will not be made or produced in Australia in reasonable quantities and of satisfactory quality on or immediately after the date specified in the Schedule for the collection of the duty, the Minister may, by notice published in the *Gazette*, defer the duty from time to time until the date specified by the Tariff Board as being the date by which in its opinion the goods will be made or produced in Australia in reasonable quantities and of satisfactory quality.

(2.) In this section "deferred duty" means a duty provided in the Schedule to operate on and after a date subsequent to the date of assent to this Act.

12.—(1.) The undermentioned Acts are hereby repealed, as from the time when this Act is deemed to have come into operation, namely :— Repeal of Acts.

Customs Tariff 1908 (No. 7 of 1908).

Customs Tariff Amendment 1908 (No. 13 of 1908).

Customs Tariff 1910 (No. 39 of 1910).

Customs Tariff 1911 (No. 19 of 1911).

(2.) The *Customs Tariff Validation Act* 1917 (No. 6 of 1917) and the *Customs Tariff Validation Act* 1919 (No. 17 of 1919) shall cease, as from the time when this Act is deemed to have come into operation, to apply to the demanding and collection of duties of Customs pursuant to any Tariff proposals other than the proposals relating to the Tariff on goods imported from, and the produce or manufacture of, the Union of South Africa.

13. The undermentioned Tariff proposals shall be deemed to have ceased to have effect as from the time when this Act is deemed to have come into operation, namely :— Cessation of operation of certain Tariff proposals.

The Tariff proposals proposed in the House of Representatives on the following dates, namely :—

3rd December, 1914—(Relating to the Tariff on goods other than those imported from, and the produce or manufacture of, the Union of South Africa) ;

12th December, 1914 ;

9th June, 1915 ;

12th November, 1915 ;

10th August, 1917 ;

26th September, 1917 ; and

25th September, 1918—(Relating to the Tariff on goods other than those imported from, and the produce or manufacture of, the Union of South Africa.)

14. Notwithstanding anything contained in this Act, where the duty which would be payable on any goods under any Act repealed by sub-section (1.) of section twelve of this Act or under the Tariff proposals specified in section thirteen of this Act 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.

Saving of
South African
Preference.

15. This Act shall not affect the provisions of the Customs Tariff (South African Preference) 1906 (No. 17 of 1906), the Tariff proposals proposed in the House of Representatives on the following dates, namely:—

3rd December, 1914—(Relating to the Tariff on goods imported from, and the produce or manufacture of, the Union of South Africa); and

25th September, 1918—(Relating to the Tariff on goods imported from, and the produce or manufacture of, the Union of South Africa),

and the duties imposed by that Act, and those proposals shall continue to be collected in accordance with that Act and those proposals:

Provided that no higher duty shall be payable under that Act or those proposals on any goods than the duty under the General Tariff in this Act:

Provided further that no duty shall be payable under that Act or those proposals on any goods which under the General Tariff in this Act are free of or exempt from duty.

THE SCHEDULE.

THE CUSTOMS TARIFF.

(1) All imitations to be dutiable at the rate chargeable on the goods they imitate, unless such rate is less than the rate which would otherwise be chargeable on the imitations.

(2) "Proof" or "Proof Spirit" means spirit of a strength equal to that of pure ethyl alcohol compounded with distilled water so that the resultant mixture at a temperature of 60° Fahrenheit has a specific gravity of 0·91976 as compared with that of distilled water at the same temperature.

(3) The term "Iron" includes Steel.

(4) "Wool" or "Woollen" includes all manufactures of wool or hair or combinations thereof.

(5) "N.E.I." means "not elsewhere included."

(6) "Departmental By-law" means By-law made by the Minister, and published in the *Gazette*.

(7) Unless the Tariff otherwise provides or the Minister otherwise directs, any article composed of two or more materials shall be deemed for the purpose of classification to be composed wholly of the material of chief value in the article, provided that when the respective materials are of equal value the article shall be deemed for the aforesaid purpose to be composed wholly of the material that would make the article liable to the higher or highest rate of duty.

(8) 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.

(9) "Non-spirituous" means free from spirit or containing not more than two per cent. of proof spirit.

(10) "Spirituous" means containing more than two per cent. of proof spirit.

IMPORT DUTIES.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
DIVISION I.—ALE, SPIRITS, AND BEVERAGES.			
1. Ale and other Beer, Porter, Cider and Perry, spirituous :—			
(A) In bulk			
per gallon	2s.	2s. 3d.	2s. 6d.
And on and after 17th September, 1920			
per gallon	2s. 6d.	2s. 9d.	3s. ; and on and after 14th October, 1921, 4s.
(B) In bottle*			
per gallon	2s. 6d.	2s. 9d.	3s.
And on and after 17th September, 1920			
per gallon	3s.	3s. 3d.	3s. 6d.; and on and after 14th October, 1921, 6s.
* Six reputed quarts or twelve reputed pints or twenty-four reputed half-pints to be charged as one gallon.			
2. Ale and other Beer, Porter, Cider and Perry, non-spirituous			
ad val.	25 per cent.	30 per cent.	30 per cent.
3. Spirits, † and spirituous liquors, n.e.i. :—			
† Spirits in cases of two gallons and under, to be charged as two gallons ; over two gallons and not exceeding three gallons, as three gallons ; over three gallons, and not exceeding four gallons, as four gallons ; and so on, provided that small bottles or vials of liquor intended for samples or other special purposes only may be entered at actual measurement.			
(A) Brandy—			
(1) When not exceeding the strength of proof			
per gallon	27s.	27s.	28s.
And on and after 17th September, 1920			
per gallon	30s.	30s.	31s.
(2) When exceeding the strength of proof			
per proof gallon	27s.	27s.	28s.
And on and after 17th September, 1920			
per proof gallon	30s.	30s.	31s.
(B) Whisky, including Liqueur Whisky—			
(1) When not exceeding the strength of proof			
per gallon	27s.	29s.	30s.
And on and after 17th September, 1920			
per gallon	30s.	32s.	33s.
(2) When exceeding the strength of proof			
per proof gallon	27s.	29s.	30s.
And on and after 17th September, 1920			
per proof gallon	30s.	32s.	33s.
(C) Gin, Liqueurs, and Bitters—			
(1) When not exceeding the strength of proof			
per gallon	27s.	28s.	29s.
And on and after 17th September, 1920			
per gallon	30s.	31s.	32s.
(2) When exceeding the strength of proof			
per proof gallon	27s.	28s.	29s.
And on and after 17th September, 1920			
per proof gallon	30s.	31s.	32s.
And on and after 14th May, 1921			
(c) (1) Gin, distilled wholly from barley malt, grain, grape wine or fruit, and certified in the prescribed form by the competent Government official in the country of production to be Gin, distilled wholly from barley malt, grain, grape wine or fruit ; Liqueurs and Bitters—			
(a) When not exceeding the strength of proof			
per gallon	30s.	31s.	32s.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division I.—Ale, Spirits, and Beverages—<i>continued.</i>			
3. Spirits, &c.— <i>continued.</i>			
(c) (1) Gin— <i>continued.</i>			
(b) When exceeding the strength of proof per proof gallon	30s.	31s.	32s.
(c) (2) Gin, n.e.i.—			
(a) When not exceeding the strength of proof per gallon	31s.	32s.	33s.
(b) When exceeding the strength of proof per proof gallon	31s.	32s.	33s.
(d) Rum, pure, distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, by a pot-still or similar process at a strength not exceeding 45 per cent. over proof and certified in the prescribed form by the competent Government official in the country of production to be pure Rum distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, under the conditions specified—			
(1) When not exceeding the strength of proof per gallon	27s.	28s.	28s.
And on and after 17th September, 1920 per gallon	30s.	31s.	31s.
(2) When exceeding the strength of proof per proof gallon	27s.	28s.	28s.
And on and after 17th September, 1920 per proof gallon	30s.	31s.	31s.
(e) Blended Rum, distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, containing not less than 25 per cent. of pure spirit which has been separately distilled from sugar, sugar syrup, molasses, or the refuse of sugar cane, by a pot-still or similar process at a strength not exceeding 45 per cent. over proof and certified in the prescribed form by the competent Government official in the country of production to be Rum distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, under the conditions specified and so blended—			
(1) When not exceeding the strength of proof per gallon	28s.	29s.	29s.
And on and after 17th September, 1920 per gallon	31s.	32s.	32s.
(2) When exceeding the strength of proof per proof gallon	28s.	29s.	29s.
And on and after 17th September, 1920 per proof gallon	31s.	32s.	32s.
(f) Spirit of strength not less than 65 per cent. over proof, denatured, or to be denatured prior to delivery:—			
(1) The produce of Papua or of any island or territory belonging to or administered under mandate by the Commonwealth, may, subject to conditions as prescribed by Departmental By-laws, be delivered for use as motor fuel on payment of duty at 1d. per gallon.			

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division I.—Ale, Spirits, and Beverages—<i>continued.</i>			
3. Spirits, &c.— <i>continued.</i>			
(F) Spirit of strength, &c.— <i>continued.</i>			
(2) N.E.I., as prescribed by Departmental By-laws	per gallon	1s.	1s.
(g) Other—			
(1) When not exceeding the strength of proof	per gallon	40s.	40s.
And on and after 17th September, 1920	per gallon	43s.	43s.
(2) When exceeding the strength of proof	per proof gallon	40s.	40s.
And on and after 17th September, 1920	per proof gallon	43s.	43s.
4. Amylic Alcohol and Fusel Oil	per gallon	27s.	28s.
And on and after 17th September, 1920	per gallon	30s.	31s.
5. Collodion	per gallon	5s.	6s. 6d.
6. Wood Naphtha, Methyl Alcohol, and Acetone	per gallon	1s.	1s. 6d.
And on and after 8th July, 1921			
(A) Wood Naphtha and Methyl Alcohol	per gallon	2s.	2s. 6d.
(B) Acetone	ad val.	30 per cent.	35 per cent.
7. Bay Rum	per gallon	30s.	32s. 6d.
And on and after 17th September, 1920	per gallon	33s.	35s. 6d.
8. Perfumed Spirits	per gallon	35s.	37s. 6d.
or ad val.	35 per cent.	40 per cent.	45 per cent.
whichever rate returns the higher duty			
And on and after 17th September, 1920	per gallon	38s.	40s. 6d.
or ad val.	35 per cent.	40 per cent.	45 per cent.
whichever rate returns the higher duty			
And on and after 14th May, 1921	per gallon	40s.	45s.
or ad val.	20 per cent.	25 per cent.	30 per cent.
whichever rate returns the higher duty			
And on and after 14th October, 1921	per gallon	40s.	45s.
ad val.	20 per cent.	25 per cent.	30 per cent.
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,			
containing—			
(A) Not more than 25 per cent. of proof spirit	per gallon	6s. 9d.	7s.
And on and after 17th September, 1920	per gallon	7s. 6d.	7s. 9d.
(B) More than 25 per cent., but not more than 50	per gallon	13s. 6d.	14s.
per cent. of proof spirit	per gallon	15s.	15s. 6d.
And on and after 17th September, 1920			
(C) More than 50 per cent., but not more than 75	per gallon	20s. 3d.	21s.
per cent. of proof spirit	per gallon	22s. 6d.	23s. 3d.
And on and after 17th September, 1920			

IMPORT DUTIES—*continued.*

Tariff Items	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division I.—Ale, Spirits, and Beverages—<i>continued.</i>			
9. Spirituous Preparations— <i>continued.</i>			
(D) More than 75 per cent. of proof spirit, but not over proof - - - - - per gallon	27s.	28s.	28s.
And on and after 17th September, 1920 per gallon	30s.	31s.	31s.
(E) Over proof - - - - - per proof gallon	27s.	28s.	28s.
And on and after 17th September, 1920 per proof gallon	30s.	31s.	31s.
And on and after 14th October, 1921			
9. [Spirituous Preparations, viz.:—Essences, Fruit Ethers Aromas and Flavours, Fluid Extracts, Sarsaparilla, Tinctures, Infusions, Limejuice and other Fruit Juices and Fruit Syrups, containing—			
(A) Not more than 25 per cent. of proof spirit per gallon	7s. 6d.	7s. 9d.	7s. 9d.
(B) More than 25 per cent., but not more than 50 per cent. of proof spirit - - - - - per gallon	15s.	15s. 6d.	15s. 6d.
(C) More than 50 per cent., but not more than 75 per cent. of proof spirit - - - - - per gallon	22s. 6d.	23s. 3d.	23s. 3d.
(D) More than 75 per cent. of proof spirit, but not over proof - - - - - per gallon	30s.	31s.	31s.
(E) Over proof - - - - - per proof gallon	30s.	31s.	31s.
10. Ethers and Chloroform, viz.:—			
(A) Sulphuric Ether, Anæsthetic Ether n.e.i., Ether Purificatus, and Chloroform, containing not more than 5 per cent. of proof spirit - - - - - per gallon	6s.	7s. 6d.	8s.
(B) N.E.L., containing not more than 5 per cent. of proof spirit - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
(C) Containing more than 5 per cent. of proof spirit per gallon	27s.	28s.	28s.
And on and after 17th September, 1920 per gallon	30s.	31s.	31s.
(D) Ethyl Chloride, spirituous or non-spirituous per fluid ounce	1s. 3d.	1s. 9d.	2s.
11. (A) Amyl Acetate and Ethyl Acetate, non-spirituous - ad val.			
(B) Ethereal Fruit Essences and Artificial Fruit Essences Ethers Aromas and Flavours, non-spirituous, n.e.i. ad val.	35 per cent.	40 per cent.	45 per cent.
	20 per cent.	25 per cent.	30 per cent.
12. Wine, Sparkling* - - - - - per gallon			
	25s.	25s.	28s.
* Three magnums, six reputed quarts, twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.			
13. Wine, Still (including Medicated and Vermouth):—			
(A) In bulk - - - - - per gallon	12s. 6d.	12s. 6d.	14s.
(B) In bottle† - - - - - per gallon	15s.	15s.	18s.
(C) Containing more than 35 per cent. of proof spirit—for each 1 per cent. of proof spirit over 35 per cent. up to and including 40 per cent. - additional per gallon	9d.	9d.	1s.
(D) Containing more than 40 per cent. of proof spirit per gallon	27s.	28s.	28s.
And on and after 17th September, 1920 per gallon	30s.	31s.	31s.

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

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division I.—Ales, Spirits, and Beverages—<i>continued.</i>			
14. Wine (Grape), unfermented - - - - - per gallon	3s.	3s.	3s.
15. Wine, n.e.i., including Sake, Ginger, and Prune Wines; and Wines (other than Grape); containing:—			
(A) Not more than 25 per cent. of proof spirit - - - - - per gallon	6s. 6d.	6s. 9d.	6s. 9d.
And on and after 17th September, 1920 - - - - - per gallon	7s. 6d.	7s. 9d.	7s. 9d.
(B) More than 25 per cent., but not more than 50 per cent. of proof spirit - - - - - per gallon	13s.	13s. 6d.	13s. 6d.
And on and after 17th September, 1920 - - - - - per gallon	15s.	15s. 6d.	15s. 6d.
(C) More than 50 per cent. of proof spirit - - - - - per gallon	27s.	28s.	28s.
And on and after 17th September, 1920 - - - - - per gallon	30s.	31s.	31s.
16. Limejuice and other Fruit Juices n.e.i., and Fruit Syrups, and liquid substitutes therefor, non-spirituous:—			
(A) In bulk - - - - - per gallon	1s. 3d.	1s. 6d.	1s. 6d.
(B) In bottle - - - - - per gallon	2s.	2s. 3d.	2s. 3d.
And on and after 14th October, 1921 - - - - - per gallon	1s. 6d.	1s. 9d.	1s. 9d.
(B) In bottle - - - - - per gallon	2s. 6d.	2s. 9d.	2s. 9d.
17. Table Waters (Aerated or Mineral), and preparations n.e.i. packed for household use for the production thereof; preparations n.e.i. for compounding non-alcoholic beverages - - - - - ad val.	25 per cent.	35 per cent.	40 per cent.
DIVISION II.—TOBACCO AND MANUFACTURES THEREOF.			
18. Tobacco, unmanufactured - - - - - per lb.	4s. 8d.	4s. 8d.	4s. 8d.
And on and after 17th September, 1920 - - - - - per lb.	5s. 4d.	5s. 4d.	5s. 4d.
19. Tobacco, unmanufactured, entered to be locally manufactured into Tobacco or Cigarettes—to be paid at the time of removal to the factory:—			
(A) Unstemmed - - - - - per lb.	2s.	2s.	2s.
(B) Stemmed, or partly stemmed, or in strips - - - - - per lb.	2s. 6d.	2s. 6d.	2s. 6d.
20. Tobacco, cut, n.e.i. - - - - - per lb.	4s. 11d.	4s. 11d.	4s. 11d.
And on and after 17th September, 1920 - - - - - per lb.	5s. 7d.	5s. 7d.	5s. 7d.
21. Tobacco, manufactured n.e.i., including the weight of tags, labels, and other attachments - - - - - per lb.	4s. 8d.	4s. 8d.	4s. 8d.
And on and after 17th September, 1920 - - - - - per lb.	5s. 4d.	5s. 4d.	5s. 4d.
22. Cigarettes, including weight of cards and mouth-pieces contained in inside packages; Fine Cut Tobacco, suitable for the manufacture of Cigarettes - - - - - per lb.	10s. 6d.	11s.	11s.
And on and after 17th September, 1920 - - - - - per lb.	11s. 6d.	12s.	12s.
23. Tobacco, unmanufactured, entered to be locally manufactured into Cigars—to be paid at the time of removal to the factory:—			
(A) Unstemmed - - - - - per lb.	2s. 6d.	2s. 6d.	2s. 6d.
(B) Stemmed, or partly stemmed, or in strips - - - - - per lb.	3s.	3s.	3s.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division II.—Tobacco and Manufactures thereof—<i>continued.</i>			
24. Cigars, including the weight of bands and ribbons - per lb. And on and after 17th September, 1920 per lb.	10s. 11s.	11s. 12s.	11s. 12s. ; and on and after 14th Octo- ber, 1921, 13s. 6s. 6d.
25. Snuff - - - - - per lb.	6s. 6d.	6s. 6d.	6s. 6d.
26. Tobacco destroyed for manufacture of Sheepwash or other purposes, as prescribed by Departmental By-laws	Free	Free	Free
DIVISION III.—SUGAR.			
27. Glucose - - - - - per cwt. And on and after 14th May, 1921 per cwt.	8s. 12s.	8s. 12s.	8s. 12s.
28. Sugar, the produce of Sugar-cane - - - per cwt.	6s.	6s.	6s.
29. Invert Sugar and Invert Syrup, including Brewers' Priming Sugars - - - - - per cwt.	6s.	6s.	6s.
30. Sugar, n.e.i. - - - - - per cwt.	10s.	10s.	10s.
31. Golden Syrup and Sugar Syrups, n.e.i. - - - per cwt.	3s.	3s.	3s.
32. Molasses - - - - -	Free	Free	Free
DIVISION IV.—AGRICULTURAL PRODUCTS AND GROCERIES.			
33. Animal Foods, n.e.i. - - - - - per cental	2s.	2s.	2s.
34. Animals, living (except for stud purposes), viz. :—			
(A) Sheep - - - - - per head	2s.	2s.	2s.
(B) Pigs - - - - - per head	5s.	5s.	5s.
(C) Horned Cattle - - - - - per head	10s.	10s.	10s.
(D) Horses - - - - - per head	10s.	10s.	10s.
And on and after 14th October, 1921			
34. Animals, living, viz. :—			
(A) Sheep - - - - -	Free	Free	Free
(B) Pigs - - - - -	Free	Free	Free
(C) Horned Cattle - - - - -	Free	Free	Free
(D) Horses - - - - -	Free	Free	Free
35. Annatto, liquid and solid, in packages over 1 lb. net	Free	Free	Free
36. Arrowroot :—			
(A) Packed for household use - - - per lb.	1½d.	1½d.	1½d.
(B) N.E.I. - - - - - per lb.	1d.	1d.	1d.
37. Bacon and Hams, partly or wholly cured - - - per lb.	3d.	4d.	4d.
38. Biscuits - - - - - per lb.	1½d.	2d.	2d.
39. Blue, Laundry - - - - - per lb.	2d.	2d.	2d.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division IV.—Agricultural Products and Groceries.—<i>continued.</i>			
40. Broom Corn Millet and Rice Straw - - - per cental And on and after 19th May, 1921 per cental	4s. 8s.	4s. 8s.	4s. 8s.
41. (A) Butter and Cheese - - - - - per lb. (B) Butter substitutes as prescribed by Departmental By-laws per lb.	3d. 3d.	3d. 3d.	3d. 3d.
42. Candles, Tapers, and Night Lights :— (A) Wax, wholly or in part - - - - - per lb. (B) N.E.I. - - - - - per lb.	1½d. 1d.	2d. 1½d.	2d.; and on and after 19th May 1921, 2½d. 1½d.; and on and after 19th May 1921, 2d.
43. Coffee and Chicory :— (A) Raw and kiln dried - - - - - per lb. (B) Roasted, or ground; in liquid form; or mixed with milk or other substance - - - - - per lb. (C) Substitutes - - - - - per lb.	3d. 6d. 6d.	3d. 6d. 6d.	3d. 6d. 6d.
44. Confectionery, Cocoa and Chocolate, viz. :— (A) Cocoa Beans, whole or broken, raw; Cocoa shells, raw (B) (1) Cocoa Beans Shells and Nibs, roasted; Cocoa Mass Paste or Slab, unsweetened - - - - - per lb. (2) Cocoa Mass Paste or Slab, sweetened - - - - - per lb. or ad val. whichever rate returns the higher duty (C) Cocoa Butter and substitutes therefor; Caramel; Caramel Paste and Caramel Butter - - - - - per lb. (D) Cocoa and Chocolate, for potable use, in powdered or granulated form - - - - - per lb. (E) Confectionery, n.e.i., including Cocoa and Chocolate prepared for edible use, or potable use (not in powdered or granulated form); Bon-bons and mixed packets of Confectionery containing trinkets (gross weights); Sugar Candy; Medicated Confectionery; Cachous; and Crystallized or Candied Fruits - - - - - per lb. or ad val. whichever rate returns the higher duty (F) Confectionery, ornamental but not edible - - - - - ad val.	Free ½d. 3d. 30 per cent. 1½d. 3d. 3d. 35 per cent. 25 per cent.	Free ¾d. 3½d. 40 per cent. 2d. 4d. 3½d. 45 per cent. 30 per cent.	Free ¾d. 3½d. 40 per cent. 2d. 5d. 3½d. 45 per cent. 30 per cent.
45. Copra - - - - -	Free	Free	Free
46. Egg albumen, dry - - - - - per lb.	2s. 6d.	3s.	3s.
47. Egg contents, being yolk and albumen combined, dry per lb.	1s. 4d.	1s. 8d.	1s. 8d.
48. Egg (not in shell) in liquid form, when imported for use in industries other than those for the preparation of articles of food, and denatured, as prescribed by Departmental By-laws - - - - -	Free	Free	Free

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division IV.—Agricultural Products and Groceries—<i>continued.</i>			
49. Egg yolk, dry - - - - - per lb.	1s.	1s.	1s. 6d.
50. Eggs, in shell - - - - - per dozen	6d.	8d.	9d.
51. Fish, viz. :—			
(A) Fish of all kinds caught from or cured dried or preserved by any process on board any Australian registered ship fitted out in and sailing from any port in the Commonwealth, and imported in such ship, or imported in any Australian registered tender working in conjunction with such ship - - - - -	Free	Free	Free
(B) Fresh, smoked or dried (but not salted), or preserved by cold process - - - - - per lb.	1d.	1d.	1½d.
(C) Preserved in tins or other air-tight vessels including the weight of liquid contents - - - - - per lb.	1d.	1½d.	2½d.
(D) Potted or concentrated, including extracts of, and caviare - - - - - ad val.	25 per cent.	25 per cent.	25 per cent.
(E) N.E.I. - - - - - per cwt.	5s.	6s.	6s.
(F) Oysters, fresh, in the shell - - - - - per cwt.	2s.	2s.	2s.
52. Fruits, Fresh, viz. :—			
(A) Bananas - - - - - per cental	1s. 6d.	2s. 6d.	2s. 6d.
And on and after 19th May, 1921			
per lb.	1d.	1d.	1d.
(B) Citrus - - - - - per lb.	½d.	1d.	1d.
(C) N.E.I., including fresh Lychee nuts - - - - - per cental	3s.	6s.	6s.
53. Fruits, Dried, viz. :—			
(A) Currants, Raisins and other; Ginger preserved (not in liquid); Desiccated Banana, Banana Flour, and Peel candied drained or dried - - - - - per lb.	3d.	3d.	3d.
And on and after 14th October, 1921			
(A) (1) Currants, Raisins and other; Desiccated Banana, Banana Flour, and Peel candied drained or dried - - - - - per lb.	3d.	3d.	3d.
(2) Ginger preserved (not in liquid) - - - - - per lb.	4d.	4d.	4d.
(B) Dates - - - - - per lb.	1d.	1d.	1d.
(C) Frones—on and after 9th July, 1921 - - - - - per lb.	4½d.	4½d.	4½d.
(D) Apples, Pears, Peaches, Nectarines and Apricots, dried or evaporated—			
On and after 14th October, 1921 per lb.	4d.	4d.	4d.
54. Fruits and Vegetables, including Ginger n.e.i. (preserved in liquid, or partly preserved, or pulped)—			
(A) Quarter-pints and smaller sizes - - - - - per dozen	9d.	1s.	1s. 3d.
(B) Half-pints and over quarter-pints - - - - - per dozen	1s. 3d.	1s. 9d.	2s.
(C) Pints and over half-pints - - - - - per dozen	2s. 6d.	3s. 6d.	4s.
(D) Quarts and over pints - - - - - per dozen	5s.	7s. 6d.	8s. 6d.
(E) Exceeding a quart - - - - - per gallon	1s. 9d.	2s. 6d.	3s.
(F) When preserved in spirituous liquid, additional duty to be paid on the liquid - - - - - per gallon	27s.	28s.	28s.
And on and after 17th September, 1920			
per gallon	30s.	31s.	31s.
(G) Ginger in brine or syrup for the manufacture of Preserved Ginger, as prescribed by Departmental By-laws - - - - -	Free	Free	Free

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division IV.—Agricultural Products and Groceries—continued.			
70. Macaroni and Vermicelli - - - - - per lb.	1d.	1½d.	2d.
And on and after 20th May, 1921			
per lb.	1d.	2d.	3d.
71. Malt Extract, non-spirituous, including Peptonized Malt Extract - - - - - per lb.	2d.	2d.	2½d.
72. Malt, including granulated, maize, and rice Malts and roasted or torrifed Barley - - - - - per cental	6s.	6s.	7s.
73. Matches and Vestas of all kinds :—			
(A) In boxes containing 100 or less of Matches or Vestas—			
(1) Wax - - - - - per gross of boxes	8d.	1s. 3d.	1s. 6d.
(2) Wood - - - - - per gross of boxes	1s. 1d.	1s. 6d.	2s.
(B) In boxes containing over 100, but not exceeding 200 Matches or Vestas—			
(1) Wax - - - - - per gross of boxes	1s. 4d.	2s. 6d.	3s.
(2) Wood - - - - - per gross of boxes	2s. 2d.	3s.	4s.
(C) For each additional 100, or portion of 100 Matches or Vestas per box, an additional duty as follows :—			
(1) Wax - - - - - per gross of boxes	8d.	1s. 3d.	1s. 6d.
(2) Wood - - - - - per gross of boxes	1s. 1d.	1s. 6d.	2s.
(D) When in boxes upon which the number of Matches contained therein is not printed or stamped, in addition to the duties set out in (A), (B), (C) above			
per gross of boxes	2s.	2s.	2s.
And on and after 20th May, 1921			
73. Matches and Vestas of all kinds :—			
(A) (1) Wax, in boxes containing 50 Vestas or less			
per gross of boxes	8d.	1s. 3d.	1s. 6d.
(2) Wood, in boxes containing 70 Matches or less			
per gross of boxes	1s. 1d.	1s. 6d.	2s.
(B) (1) Wax, in boxes containing over 50, but not exceeding 100 Vestas			
per gross of boxes	1s. 4d.	2s. 6d.	3s.
(2) Wood, in boxes containing over 70, but not exceeding 140 Matches			
per gross of boxes	2s. 2d.	3s.	4s.
(C) (1) Wax, for each additional 50 Vestas or portion of 50 Vestas per box, an additional duty			
per gross of boxes	8d.	1s. 3d.	1s. 6d.
(2) Wood, for each additional 70 Matches or Vestas of 70 Matches per box, an additional duty			
per gross of boxes	1s. 1d.	1s. 6d.	2s.
(D) N.E.I. - - - - - per 1,000 Matches or Vestas	1½d.	2½d.	3d.
(E) When put up in boxes or in other form for retail sale, unless the number of Matches or Vestas contained in each box or other retail unit is printed or stamped thereon, in addition to the duties set out in (A), (B), (C), (D) above			
per gross of boxes	2s.	2s.	2s.
or per 1,000 Matches or Vestas	3d.	3d.	3d.
whichever rate is applicable			

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division IV.—Agricultural Products and Groceries—<i>continued.</i>			
82. Pickles, Sauces, Chutney, Olives, and Capers—			
(A) Quarter-pints and smaller sizes - - - per doz.	9d.	1s.	1s. 3d.
(B) Half-pints and over quarter-pints - - - per doz.	1s. 3d.	1s. 9d.	2s.
(C) Pints and over half-pints - - - per doz.	2s. 6d.	3s. 6d.	4s.
(D) Quarts and over pints - - - per doz.	5s.	7s. 6d.	8s. 6d.
(E) Exceeding a quart - - - per gal.	1s. 9d.	2s. 6d.	3s.
(F) Curry manufactured, whether paste or powder per lb.	3d.	3d.	3d.
(G) Soy, for Sauces, in packages containing over 10 gallons, as prescribed by Departmental By-laws - - -	Free	Free	Free
And on and after 23rd March, 1921			
(A) Quarter-pints and smaller sizes - - - per doz.	9d.	1s.	1s. 3d.
(B) Half-pints and over quarter-pints - - - per doz.	1s. 3d.	1s. 9d.	2s.
(C) Pints and over half-pints - - - per doz.	2s. 6d.	3s. 6d.	4s.
(D) Quarts and over pints - - - per doz.	5s.	7s. 6d.	8s. 6d.
(E) Exceeding a quart and not exceeding a gallon per gal.	1s. 8d.	2s. 6d.	3s.
(F) Exceeding a gallon (except Capers and Olives) per gal.	1s. 6d.	2s. 4d.	2s. 10d.
(G) Capers and Olives in vessels exceeding a gallon per gal.	1s. 6d.	1s. 6d.	1s. 6d.
(H) Curry, manufactured, whether paste or powder per lb.	3d.	3d.	3d.
(I) Soy, for Sauces, in packages containing over 10 gallons, as prescribed by Departmental By-laws - - -	Free	Free	Free
83. Potatoes, in their natural state - - - per cwt.	1s.	1s.	1s.
84. Rennet—			
(A) In liquid form - - - per gallon	6s.	7s.	8s.
(B) N.E.I. - - - ad val.	25 per cent.	30 per cent.	40 per cent.
85. Rice—			
(A) Uncleaned - - -	Free	Free	Free
(B) N.E.I., including Rice Meal and Rice Flour per cental	3s.	3s.	3s.
86. Rice Root - - -	Free	Free	Free
87. Sago and Tapioca—			
(A) Packed for household use - - - per lb.	1d.	1d.	1d.
(B) N.E.I. - - -	Free	Free	Free
88. Salt, and table preparations thereof, in packages of any description, not exceeding 14 lb. net weight - ad val.	20 per cent.	25 per cent.	30 per cent.
89. Salt—			
(A) Brown, Light Brown, Pink, or Dark Red Rock per ton	Free	15s.	20s.
(B) N.E.I. - - - per ton	20s.	25s.	30s.
90. Sausage casings - - -	Free	Free	Free
91. (A) Seeds and Nuts, for the manufacture of Oils, Oil Cake and other by-products, as prescribed by Departmental By-laws - - -	Free	Free	Free
(B) Seed—Canary, Hemp and Rape; also mixtures in which such seeds predominate, <i>n.e.i.</i> - per cental	4s.	4s.	5s.
And on and after 20th May, 1921			
per cental	6s.	6s.	7s. 6d.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division IV.—Agricultural Products and Groceries—<i>continued.</i>			
92. Seed—Cotton, Kapok, and Sesame per cental	4s.	4s.	4s.
93. Seed—Lucerne per lb.	6d.	6d.	6d. ; and on and after 20th. May, 1921, 9d.
94. Soap—			
(A) Toilet, Fancy, or Medicated per lb. or ad val.	6d.	8d.	9d.
(B) N.E.I.; Soap Substitutes and Compounded Detergents for washing and cleansing purposes, not including saponaceous disinfectants ad val.	35 per cent.	40 per cent.	45 per cent
95. Sparklets, for aerating waters	Free	Free	Free
96. Spices—			
(A) Unground, n.e.i. per lb.	2d.	2d.	2d.
(B) Ground, n.e.i. per lb.	4d.	4d.	4d.
(C) Unground, for manufacturing purposes, as prescribed by Departmental By-laws	Free	Free	Free
97. Starch per lb.	2d.	2½d.	3d.
98. Starch Flours, including Custard Powders per lb.	2d.	2½d.	3d.
99. Straw per cwt.	1s.	1s.	1s.
100. Tea—			
(A) In packets not exceeding 20 lb. net weight per lb.	1d.	1d.	1d.
(B) N.E.I.	Free	Free	Free
101. Vegetables, dried, drysalted, concentrated, compressed, or powdered ad val.	20 per cent.	25 per cent.	30 per cent.
102. Vegetables, n.e.i. per cental	2s.	2s.	2s.
103. Waxes—			
(A) Mixed or Compounded, liquid or solid; Shoemakers' Wax per lb.	1d.	1d.	1½d.
(B) Vegetable, for manufacturing purposes, as prescribed by Departmental By-laws	Free	Free	Free
104. Waxes, n.e.i., including Stearine, Paraffine Wax, Beeswax, Carnauba, Ceresine, Japanese or Vegetable Wax, Vegetable Wax n.e.i. per lb.	1d.	1d.	1½d
And on and after 21st May, 1921			
104. Waxes—			
(A) Paraffine Wax per lb.	1d.	1½d.	2d.
(B) N.E.I., including Stearine, Beeswax, Carnauba, Ceresine, Japanese or Vegetable Wax, Vegetable Wax n.e.i. per lb.	1d.	1d.	1½d.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
DIVISION V.—TEXTILES, FELTS AND FURS, AND MANUFACTURES THEREOF, AND ATTIRE.			
105. Piece Goods,* viz. :—			
* DEFINITION OF PIECE GOODS.—When material is defined by selvedge or by pattern for cutting up into separate articles, and is not elsewhere specified, it is not to be considered Piece Goods but as dutiable under the heading applying to the article into which it is designed to be made. Tasselled, Whipped (with or without loops), or Taped Curtain material, when not defined for cutting up, is to be considered Piece Goods.			
(A) (1) Cotton, Linen, and other piece goods, n.e.i.; Oil Baize not containing wool - - - - - ad val.	Free	5 per cent.	15 per cent.
(2) Calico, for bag making, as prescribed by Departmental By-laws - - - - -	Free	Free	Free
(AA) Cotton piece goods, Knitted, in tubular form— On and after 21st May, 1921			
(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.
(B) Cotton and Linen Piece Goods defined for cutting up for the manufacture of hemmed or hemstitched Handkerchiefs, Serviettes, Tablecloths, Towels, or Window Blinds, as prescribed by Departmental By-laws - - - - - ad val.	5 per cent.	10 per cent.	20 per cent.
(C) Piece Goods, n.e.i., other than of wool or silk, suitable for human apparel, or to be worn in connexion with the human body, having on one or both sides a teased, treated, combed, fluffed, or raised nap or surface in imitation of or resembling flannel in feel or appearance - - - - - ad val.	Free	5 per cent.	15 per cent.
(D) Silk, or containing silk or having silk worked thereon, except piece goods enumerated in sub-item (F) ad val.	15 per cent.	25 per cent.	30 per cent.
And on and after 21st May, 1921 ad val.	15 per cent.	15 per cent.	20 per cent.
(E) Velvets, Velveteens, Plushes, Sealette and Cloths imitating furs, Astrachans; Lace for Attire; Lace Flouncings; Millinery and Dress Nets; Veilings; Embroideries in the piece; Italians containing wool; Tucked Linens or Cottons - - - - - ad val.	15 per cent.	25 per cent.	30 per cent.
And on and after 21st May, 1921 ad val.	15 per cent.	15 per cent.	25 per cent; and on and after 9th July, 1921, 20 per cent.
(F) Woollen, or containing wool, n.e.i. - - - - - ad val.	30 per cent.	40 per cent.	45 per cent.
(G) Hair Cloth and Cloth of Hair and Cotton or Hair and Wool combined for lining apparel - - - - - ad val.	Free	5 per cent.	10 per cent.
(H) Waterproofed Cloth, prepared with Rubber, Oil, or Celluloid—			
(1) Woollen or containing wool - - - - - ad val.	30 per cent.	40 per cent.	45 per cent.
(2) Silk or containing silk, but not containing wool ad val.	20 per cent.	25 per cent.	30 per cent.
(3) Leather Cloth - - - - - ad val.	5 per cent.	10 per cent.	15 per cent.
(4) N.E.I. - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
(I) Piece goods dutiable at a higher rate than that payable under this sub-item, imported for the manufacture of waterproofed piece goods, as prescribed by Departmental By-laws— On and after 26th May, 1921 ad val.	10 per cent.	20 per cent.	25 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>			
106. (A) Buttons, n.e.i., for Bonnets, Hats, Shoes, and other attire, not being partly or wholly of gold or silver; Cotton Featherstitch Braids; Piping; Tinsel Cloth; Tinsel Belting, having warp or weft composed wholly of tinsel or of continuous threads of tinsel and an alternate thread of textile; Tinsel Thread	ad val.	Free	5 per cent.
(B) Trimmings and Ornaments n.e.i. (except Buckles, Clasps, and Slides, of metal) 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.; Webbing n.e.i.; Belting for apparel not elsewhere specified and not being cut to length for belts	ad val.	15 per cent.	20 per cent.
(C) Braids, Straw or Grass, for hat making—			
(1) Not bleached or dyed—	On and after 27th May, 1921	Free	Free
(2) Bleached or dyed—	On and after 27th May, 1921	5 per cent.	5 per cent.
(D) Buttons, wholly of metal other than gold or silver, of the class used externally on uniforms and liveries—	ad val.	30 per cent.	35 per cent.
On and after 27th May, 1921	ad val.	30 per cent.	40 per cent.
107. Woven Materials in the piece or otherwise:—Badges; Hat and Cap Crowns; Medal Ribbons; Looping and Labels for boots; Labels and Hangers for Textile Articles including Hanger Material plain or otherwise; Ribbons, Galoons, Bands or Bandings, Tapes and the like, with printed, woven, or embroidered lettering, badge, trade name, mark or similar design for use with boots or other articles of attire; Ribbons and Galoons having not more than 48 ribs to the lineal inch	ad val.	35 per cent.	40 per cent.
And on and after 14th October, 1921			
107. Woven Materials in the piece or otherwise:—Badges; Hat and Cap Crowns; Medal Ribbons; Looping and Labels for boots; Labels and Hangers for Textile Articles including Hanger Material plain or otherwise; Ribbons, Galoons, Bands or Bandings, Tapes and the like, with printed, woven, or embroidered lettering, badge, trade name, mark or similar design for use with boots or other articles of attire; Ribbons and Galoons having not more than 40 ribs to the lineal inch and not more than three and a half inches in width	ad val.	35 per cent.	40 per cent.
108. (A) Feathers, undressed, and Down	ad val.	15 per cent.	15 per cent.
(B) Feathers, dressed, including Feathers made up into trimmings; also Natural Birds and Wings	ad val.	30 per cent.	35 per cent.
109. (A) Artificial Flowers, n.e.i.; Artificial Plants, Fruits, Leaves, and Grain, of all kinds and materials	ad val.	30 per cent.	35 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>			
109. Artificial Flowers— <i>continued.</i>			
(b) Artificial Flowers in sprays and trails			
per dozen sprays or trails	3s.	3s. 3d.	3s. 6d.
or ad val.	30 per cent.	35 per cent.	40 per cent.
whichever rate returns the higher duty			
And on and after 27th May, 1921			
109. Artificial Plants, Flowers, Fruits, Leaves, and Grains			
of all kinds and materials ad val.	30 per cent.	35 per cent.	40 per cent.
And on and after 14th October, 1921			
109. (A) Artificial Flowers, n.e.i.; Artificial Plants, Fruits,			
Leaves, and Grains, of all kinds and materials ad val.	30 per cent.	35 per cent.	40 per cent.
(B) Artificial Flowers in sprays, trails, or posies			
per dozen sprays, trails, or posies	4s.	4s. 6d.	5s.
or ad val.	30 per cent.	35 per cent.	40 per cent.
whichever rate returns the higher duty			
110. Apparel, articles of, viz. :—			
(A) (1) Blouses and Skirts, of cotton, linen, or other			
material n.e.i. each	1s.	1s. 6d.	2s.
(2) Blouses and Skirts of wool or silk, or containing			
wool or silk each	2s.	3s.	4s.
(3) Coats, Girls' each	1s. 6d.	2s.	2s. 6d.
(4) Coats, Women's each	3s. 6d.	5s.	6s. 6d.
(5) Costumes, of cotton, linen, or other material			
n.e.i. each	3s.	4s. 6d.	6s.
(6) Costumes of wool, or containing wool (except			
the costumes enumerated in sub-item (A) (7) each	5s.	7s. 6d.	10s.
(7) Costumes, of silk or containing silk each	7s. 6d.	11s.	15s.
and in addition to the rates specified in			
sub-items (1) to (7) ad val.	25 per cent.	30 per cent.	40 per cent.
or the rates imposed by sub-item (B) if higher			
(B) Apparel, n.e.i., for the human body, partly or wholly			
made up, including materials cut into shape there-			
for; also material defined by pattern or design for			
manufacture into Apparel; Second-hand Apparel			
not imported for sale or trade and not exceeding a			
total value of £5 ad val.	40 per cent.	50 per cent.	55 per cent.
(c) Corsets—On and after 14th October, 1921 ad val.	30 per cent.	40 per cent.	45 per cent.
111. Articles of natural or imitation hair :—			
(A) Wigs, Transformations, and Fringes including Scalps			
or Patches each	10s.	12s.	12s.
or ad val.	20 per cent.	25 per cent.	25 per cent.
whichever rate returns the higher duty			
(B) Switches each	5s.	6s.	6s.
or ad val.	20 per cent.	25 per cent.	25 per cent.
whichever rate returns the higher duty			
(c) Hair Nets, and n.e.i. ad val.	20 per cent.	25 per cent.	35 per cent.
112. Furs and other Skins and articles made thereof :—			
(A) Apparel or Attire or other article in part or wholly			
made up, including Furs or other Skins sewn together			
ad val.	40 per cent.	50 per cent.	55 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>			
112. Furs, &c.— <i>continued.</i>			
(B) Fur and other Skins n.e.i., dressed or prepared for making up - ad val.	15 per cent.	15 per cent.	20 per cent.
(c) Hatters' Fur, not on the skin - ad val.	15 per cent.	20 per cent.	25 per cent.
113. Gloves (except of rubber), viz:—			
(A) Harvesting, Driving, Housemaids', and Gardening ad val.	25 per cent.	35 per cent.	40 per cent.
(B) N.E.I., including Mittens - ad val.	10 per cent.	15 per cent.	25 per cent.
114. Hats, Caps, and Bonnets—			
(A) Firemen's Helmets and Miners' Hats - ad val.	Free	Free	10 per cent.
(B) Wool Felt Hats, in any stage of manufacture			
per dozen	15s.	20s.	25s.
or ad val.	35 per cent.	40 per cent.	45 per cent.
whichever rate returns the higher duty			
(c) Fur Felt Hats, in any stage of manufacture			
per dozen	24s.	30s.	36s.
or ad val.	35 per cent.	40 per cent.	45 per cent.
whichever rate returns the higher duty			
(D) Caps and Sewn Hats, n.e.i. - ad val.	8s.	10s.	12s.
or ad val.	35 per cent.	40 per cent.	45 per cent.
whichever rate returns the higher duty			
(E) Hats and Bonnets of all descriptions and materials, n.e.i., including Forms, Pull-over Hoods weighing not more than 1½ ounces each, Shapes, and Frames, n.e.i. - ad val.	30 per cent.; and on and after 27th May, 1921, 35 per cent.	40 per cent.	45 per cent.
115. Socks and Stockings for human attire, viz:—			
(A) Cotton - ad val.	30 per cent.	40 per cent.	45 per cent.
(B) Woollen or containing wool - ad val.	35 per cent.	45 per cent.	50 per cent.
(c) Silk or containing silk, but not containing wool, and n.e.i. - ad val.	30 per cent.	40 per cent.	45 per cent.
116. Parasols, Sunshades, and Umbrellas, n.e.i. - ad val.	30 per cent.	35 per cent.	40 per cent.
117. Blankets, n.e.i., (except of Rubber); Blanketing; Lap Dusters; Rugs, n.e.i., including Buggy Rugs or Aprons, but not including Fur or other Skin Rugs, and Rugging ad val.	25 per cent.	30 per cent.	40 per cent.
118. Carpets, Carpeting, Floor Cloths, Floor and Carriage Mats of any textile material except coir; and Floor Rugs and Coverings not being Furs or other Skins (including Felts and Pads but not including Carpet Felt Paper); Saddlebag in the piece or otherwise - ad val.	10 per cent.	15 per cent.	25 per cent.
And on and after 28th May, 1921			
118. Carpets, Carpeting, Floor Cloths, 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 (including Felts and Pads but not including Carpet Felt Paper); Saddlebag in the piece or otherwise - ad val.	10 per cent.	15 per cent.	25 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>			
119. Articles of Coir, viz.:—Mats, Matting, and Fenders - ad val. And on and after 28th May, 1921 ad val.	20 per cent. 20 per cent.	25 per cent. 30 per cent.	30 per cent. 35 per cent.
120. (A) Articles, Textile, as under, not being piece goods, viz.:— Articles of Furnishing Drapery and Napery, including Quilts, Table-covers, Doyleys, Tray Cloths, Sheets, Pillowcases and Covers, Bolster Cases, Counter-panes, Bed Spreads, Table Mats, Splashes, Tablecloths, Runners, Mantel Borders, Toilet Sets, Bags for Linen, Brush and Comb Bags, Nightdress Cases, Antimacassars, Handkerchief Sachets, and the like, Cosies and Cushions in part or wholly made up— (1) When not containing wool or silk - ad val. (2) When containing wool or silk - ad val.	20 per cent. 35 per cent.	25 per cent. 40 per cent.	35 per cent. 50 per cent.
(B) Cotton or Linen Handkerchiefs and Serviettes - ad val.	25 per cent.	35 per cent.	40 per cent.
21. (A) Curtains and Blinds, n.e.i., (not including blinds attached to rollers)— (1) When not containing wool or silk - ad val. (2) When containing wool or silk - ad val.	20 per cent. 35 per cent.	25 per cent. 40 per cent.	35 per cent. 50 per cent.
(B) Curtain Clips, Bands, Loops and Holders, Blind Tassels and Acorns - ad val. And on and after 28th May, 1921	Free	5 per cent.	10 per cent.
(F) Curtain Clips, Bands, Loops and Holders, and Blind Tassels - ad val.	Free	5 per cent.	10 per cent.
122. Articles, n.e.i., partly or wholly made up from textiles, felts, or feathers, not included under Items 108 or 110, and including materials cut into shape therefor - ad val.	30 per cent.	35 per cent.	45 per cent.
123. (A) Waddings and Cotton Wool, n.e.i. - ad val. (B) Waste, Engine cleaning - ad val. And on and after 28th October, 1921 ad val.	20 per cent. Free 10 per cent.	25 per cent. Free 15 per cent.	30 per cent. 10 per cent. 20 per cent.
(C) Waste, Axle - ad val.	10 per cent.	15 per cent.	20 per cent.
124. Braids, Fringes, or Edgings of textile materials, not being for attire - ad val.	Free	Free	10 per cent.
125. Felt for making polishing pads - ad val.	Free	Free	10 per cent.
126. Saddlers' Webs; Upholsterers' Webs; Collar Check and Collar Cloth 36 inches and over in width; Saddlers' Kersey; Saddlers' Serge and Felt; Felt for lining Horse and Cattle Rugs - ad val.	Free	Free	10 per cent.
And on and after 1st January, 1922			
126. (A) Saddlers' Webs, Upholsterers' Webs, Saddlers' Felt, and Felt for lining Horse and Cattle Rugs - ad val.	Free	Free	10 per cent
(B) Collar Check, Collar Cloth, Saddlers' Kersey, and Saddlers' Serge - ad val.	25 per cent.	30 per cent.	40 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>			
127. Hop-cloth ; Filter Cloth for mines and oil mills - ad val.	Free	Free	10 per cent
And on and after 28th May, 1921			
127. Hop-cloth ; Filter Cloth for mines and Filter and Press Cloth for oil mills - ad val.	Free	Free	10 per cent.
128. Milling Silk - - - - - ad val.	Free	Free	10 per cent.
129. Hessians and Brattice Cloth ; Jute Piece Goods ; Bookbinders' Cloth ; Bunting - - - - -	Free	Free	Free
And on and after 28th May, 1921			
129. (A) Hessians and Brattice Cloth ; Jute Piece Goods - - - - -	Free	Free	Free
(B) Bookbinders' Cloth ; Bunting - - - - - ad val.	Free	5 per cent.	15 per cent.
130. (A) Canvas and Duck, waterproofed by treatment with any substance - - - - - ad val.	15 per cent.	20 per cent.	25 per cent
(B) Canvas and Duck, n.e.i. - - - - - ad val.	Free	5 per cent.	15 per cent.
131. Tents, Sails, and Flags :—			
(A) Tents and Sails - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
(B) Flags and Banners over 1 foot in length - ad val.	20 per cent.	25 per cent.	30 per cent.
132. Diving Dresses - - - - - ad val.	Free	5 per cent.	10 per cent.
133. Bags and Sacks of Calico, Hessian n.e.i., and Linen, and Meat Wraps, whether partly or wholly made up ; and Bags and Sacks, n.e.i. - - - - - ad val.	20 per cent.	25 per cent.	35 per cent.
134. (A) Bags Sacks Packs and Bales for Bran, Chaff, Potato, Onion, Coal and Wool ; also Sugar Mats, Sugar, Corn and Flour Sacks - - - - -	Free	Free	Free
(B) Compressed Fodder Sacks and Ore Bags as prescribed by Departmental By-laws - - - - -	Free	Free	Free
135. Accoutrements, Buttons, Braid, and Lace, for Naval and Military Uniforms as prescribed by Departmental By-laws - - - - - ad val.	10 per cent.	15 per cent.	20 per cent.

DIVISION VI.—METALS AND MACHINERY.*

Motive Power, Engine Combinations, and Power Connexions are dutiable under their respective headings when not integral parts of machines, machinery, or machine tools.

136. Iron and Steel—			
(A) Pig Iron - - - - - per ton	20s.	30 .	40s.
(B) Ingots, Blooms, Slabs, Billets, Puddled Bars and Loops, or like crude manufactures, less finished than Iron or Steel Bars, but more advanced than Pig Iron (except castings) - - - - - per ton	32s.	52s.	65s.
(C) Bar, Rod, Angle, Tee ; Bars of fancy pattern in the state in which they leave the rollers - - - - - per ton	44s.	65s.	80s.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
136.—Iron and Steel— <i>continued.</i>			
(D) Plate and Sheet (Plain)—			
(1) up to and including one-sixteenth of an inch in thickness - ad val.	Free	5 per cent.	10 per cent.
And on and after 1st January, 1922 - per ton	65s.	82s. 6d.	100s.
(2) exceeding one-sixteenth of an inch in thickness - ad val.	Free	5 per cent.	10 per cent.
And on and after 1st January, 1922 - per ton	48s.	68s.	85s.
(E) Wire—On and after 25th March, 1920 - per ton	52s.	72s. 6d.	90s.
And on and after 9th June, 1921			
(E) (1) Wire of No. 16 or finer gauge - ad val.	25 per cent.	30 per cent.	35 per cent.
(2) Wire, other - per ton	52s.	72s. 6d.	90s.
And on and after 3rd November, 1921			
(E) (1) Wire of No. 16 or finer gauge - ad val.	20 per cent.	30 per cent.	35 per cent.
(2) Wire, other - per ton	52s.	72s. 6d.	90s.
(F) Hoop - ad val.	Free	5 per cent.	10 per cent.
And on and after 31st March, 1922 - per ton	70s.	90s.	95s.
(G) High Grade Carbon Steels and Alloy Steels containing manganese, silicon, nickel, chromium, tungsten, titanium, vanadium, molybdenum, cobalt or other alloying elements, introduced to impart special qualities to the steel, viz.:—ingots, billets, bars, die and tool blocks and blanks, also tapered or bevelled bars and other special shapes—On and after 10th June, 1921, as prescribed by Departmental By-laws - ad val.	20 per cent.	25 per cent.	30 per cent.
137. Aluminium and Nickel, viz.:—Blocks, Cubes, Ingots, Pigs, Scrap and Granulated; Bars, Pipes, Plates, Rods, Sheets, Strips, and Tubes, not polished, plated, decorated or further manufactured - ad val.	Free	Free	Free
And on and after 10th June, 1921			
137. Aluminium and Nickel, viz.:—			
(A) Blocks, Cubes, Ingots, Pigs, Scrap and Granulated; Angles, Bars, Pipes, Plates, Rods, Sheets, Strips, Tees, and Tubes, not polished, plated, decorated or further manufactured - ad val.	Free	Free	Free
And on and after 3rd November, 1921			
ad val.	Free	5 per cent.	15 per cent.
And on and after 1st January, 1922			
(A) (1) Aluminium and Nickel, viz.:—Blocks, Cubes, Ingots, Pigs, Scrap and Granulated; Pipes and Tubes, not polished, plated, decorated or further manufactured - ad val.	Free	5 per cent.	15 per cent.
(2) Aluminium Angles, Bars, Plates, Rods, Sheets, Strips, and Tees, not polished, plated, decorated or further manufactured - ad val.	15 per cent.	20 per cent.	25 per cent.
(3) Nickel Angles, Bars, Plates, Rods, Sheets, Strips, and Tees, not polished, plated, decorated or further manufactured - ad val.	Free	5 per cent.	15 per cent.
(B) Aluminium Wire—On and after 10th June, 1921 - ad val.	10 per cent.	15 per cent.	20 per cent.
And on and after 31st March, 1922 - ad val.	15 per cent.	20 per cent.	25 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
138. Antimony (known as Star Antimony); Antimonial and Lead Compounds, viz.:—Type Metal, Linotype Metal; Antifriction and Plastic Metals - - - - - ad val.	20 per cent.	25 per cent.	35 per cent.
139. Brass, Britannia Metal, Bronze, German Silver, Gilding Metal, Nickel Silver, Phosphor Tin, Yellow Metal, and other non-ferrous alloys n.e.i., viz.:—			
(A) Blocks, Ingots, Pigs, Scrap - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
(B) Angles, Bars, Channels, Plates, Rods, Sheets, Strips, and Tees, not plated, polished, decorated or further manufactured, but including plain tinned - - - - - ad val.	25 per cent.	35 per cent.	40 per cent.
(C) Pipes and Tubes, not plated, polished, decorated or further manufactured, but including plain tinned; Wire - - - - - ad val.	30 per cent.	40 per cent.	45 per cent.
(D) Brazing and Soldering Alloys in any form— On and after 10th June, 1921 ad val.	15 per cent.	20 per cent.	25 per cent.
140. Copper, viz.:—			
(A) Blocks, Ingots, Pigs, Scrap - - - - - ad val.	10 per cent.	15 per cent.	20 per cent.
(B) Angles, Bars, Plates, Rods, Sheets, Strips, and Tees, not plated, polished, decorated or further manufactured, but including plain tinned - - - - - ad val.	25 per cent.	35 per cent.	40 per cent.
(C) Pipes and Tubes, not plated, polished, decorated or further manufactured, but including plain tinned; Wire, including stranded or twisted wire - - - - - ad val.	30 per cent.	40 per cent.	45 per cent.
141. Lead Sheet, and Lead Piping - - - - - ad val.	10 per cent.	15 per cent.	20 per cent.
142. Platinum, viz.:—Bars, Rods, Blocks, Strips, Tubing, Pipes, Sheets and Plates - - - - - ad val.	Free	5 per cent.	10 per cent.
143. Scrap Iron and Steel; Materials for use as scrap iron, as prescribed by Departmental By-laws - - - - -	Free	Free	Free
144. Zinc and Spelter, viz.:—			
(A) Bars, Blocks, Ingots, Scrap - - - - - ad val.	10 per cent.	15 per cent.	20 per cent.
(B) Sheet (plain); Circles or Ingots, bored or unbored, for cyanide gold process; Zinc Blocks for marine boilers; Zinc Dust; Zinc Tubing - - - - - ad val.	25 per cent.	35 per cent.	40 per cent.
145. Iron and Steel, Plate and Sheet, viz.:—			
Corrugated Galvanized, Galvanized not Corrugated, and Corrugated not Galvanized - - - - - per ton	20s.	27s. 6d.	30s.
And on and after 1st January, 1922 - - - - - per ton	72s.	90s.	110s.
146. Plates, Sheets, Pipes, Tubes, Rods, Angles, Bars, Strips, and Tee, of any metal (excepting Gold, Silver, Zinc, or Tin Pipes or Tubes), plated, polished or decorated, but not including plain tinned - - - - - ad val.	30 per cent.	40 per cent.	45 per cent.
147. Iron and Steel, viz.:—			
Plates and Sheets, plain tinned - - - - - ad val.	Free	5 per cent.	10 per cent.
And on and after 31st March, 1922 - - - - - per ton	76s.	95s.	115s.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
148. Leaf and Foil of any metal or shape, with or without embossed lettering - ad val.	Free	Free	15 per cent.
149. Steel, rough-shaped, for chaffcutter and other knives ad val.	Free	Free	10 per cent.
150. Steel, band or ribbon for making band-saws or band-knives ad val.	Free	Free	10 per cent.
151. Flexible Metal Tubes; Water Bore Casings; Unpolished Metal-cased Tubes and Pipes - ad val.	Free	5 per cent.	10 per cent.
152. (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 31st March, 1922 - ad val.	27½ per cent.	35 per cent.	40 per cent.
(B) Close-jointed Iron or Steel Pipes and Tubes; Cycle Tubing including Liners, Bent-tubing and Fork Sides, whether plated or brazed or not, but not including Cycle Frames partly or wholly finished; Wrought Iron and Steel Pipes, n.e.i.; Wrought Iron and Malleable Cast Iron Fittings for Pipes - ad val.	27½ per cent.	35 per cent.	40 per cent.
And on and after 10th June, 1921			
(B) Close-jointed Iron or Steel Pipes and Tubes; Cycle Tubing including Liners, Bent-tubing and Fork Sides, whether plated or brazed or not, but not including Cycle Frames partly or wholly finished; Wrought Iron and Steel Pipes, n.e.i.; Wrought Iron and Malleable Cast Iron Fittings for Pipes, and Cast-iron Fittings for Pipes of not more than 2 inches internal diameter - ad val.	27½ per cent.	35 per cent.	40 per cent.
153. Iron Pipes, Cast, and Cast-iron Fittings for Pipes per ton	48s.	65s.	80s.
And on and after 10th June, 1921			
153. Iron Pipes, Cast, and Cast-iron Fittings for Pipes of more than 2 inches internal diameter - per ton	48s.	65s.	80s.
154. Railway and Tramway Material, viz. :—			
(A) Rails weighing 50 lb. per yard and over - per ton	35s.	60s.	75s.
(B) Rails weighing less than 50 lb. per yard - per ton	45s.	70s.	85s.
(C) Fishplates, Tie Plates and Rods - per ton	48s.	75s.	95s.
(D) Fishbolts, Switches, Points, Crossings and Intersections ad val.	27½ per cent.	35 per cent.	40 per cent.
155. Rolled Iron or Steel Beams, Channels, Joists, Girders, Columns, Trough and Bridge Iron and Steel, not drilled or further manufactured - per ton	48s.	75s.	90s.
156. Shafting - ad val.	27½ per cent.	35 per cent.	40 per cent.
And on and after 10th June, 1921			
156. Shafting, viz. :—			
(A) Flexible - ad val.	Free	5 per cent.	10 per cent.
(B) Other - ad val.	27½ per cent.	35 per cent.	40 per cent.
157. Barbed Wire - per ton	68s.	85s.	105s.
158. Wire Netting - per ton	68s.	85s.	105s.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
159. Wire n.e.i., also woven wire measuring over 40 holes to the lineal inch - - - - - ad val.	Free	5 per cent.	15 per cent.
And on and after 11th June, 1921			
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.	72s. 6d.	90s.
160. Agricultural, Horticultural, and Viticultural Machinery and Implements, viz. :—			
(A) Testers and Pasteurizers; Cotton Gins; Hand-worked Rakes and Ploughs combined; Hay Tedders; Lucerne Bunchers; Maize Harvesters; Maize Binders; Threshing Machines; Winnower Forks (wood and steel); Hand-worked Cultivators; Hand-worked Seed Drills; Chaffcutter Knives - - - - - ad val.	Free	5 per cent.	10 per cent.
(B) Cream Separators; Sheep Shearing Machines not including the flexible shafting or any part above it - - - - - ad val.	Free	5 per cent.	10 per cent.
161. Agricultural, Horticultural, and Viticultural Machinery and Implements, n.e.i.; including Cane Loaders Cane Unloaders and Cane Harvesters; Channel-making Graders; Garden and Field Spraying Machines; Garden and Field Rollers; Garden Hose Reels; Garden Syringes; Horse Road Rollers and Machines; Lawn Mowers Sweepers and Sprinklers; Road Scoops and Scrapers; Scoops; Stump Extractors; Fibre Scutching Machines; Milking Machines; Potato Raisers or Diggers; Potato Sorters; Root Cutters Pulpers and Graters; Straw Stackers; and Sub-surface Packers - - - - - ad val.	22½ per cent.	30 per cent.	35 per cent.
And on and after 6th December, 1921			
- - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
162. Chaffcutters and Horse Gears; Corn Shellers; Corn Huskers; Cultivators n.e.i.; Harrows; Ploughs other; Plough Shares; Plough Mouldboards; Scarifiers - - - - - ad val.	22½ per cent.	30 per cent.	35 per cent.
And on and after 6th December, 1921			
- - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
163. (A) Combined Corn Sheller Husker and Bagger; Combined Corn Sheller and Husker; Disc Cultivators; Drills (Fertilizer Seed and Grain) n.e.i.; Stump Jump Ploughs; Winnowers (horse and other power); Seats, Poles, Swingle-bars, Yokes, and Trees for Agricultural Machines, when imported separately - - - - - ad val.	27½ per cent.	35 per cent.	40 per cent.
And on and after 4th November, 1921			
- - - - - ad val.	22½ per cent.	30 per cent.	35 per cent.
(B) Discs for Agricultural Implements; Mouldboard Plates in the flat, whether cut to shape or not - - - - - ad val.	Free	5 per cent.	10 per cent.
164. Churns of all kinds; Cheese Presses; Dairy Coolers; Refrigerators other than for household use - - - - - ad val.	27½ per cent.	35 per cent.	40 per cent.
And on and after 4th November, 1921			
- - - - - ad val.	22½ per cent.	30 per cent.	35 per cent.
165. (A) Reaper Threshers and Harvesters n.e.i. - - - - - ad val.	25 per cent.	35 per cent.	40 per cent.
And on and after 4th November, 1921			
- - - - - ad val.	22½ per cent.	30 per cent.	35 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
171. Machinery, Machines, and Appliances:—			
(A) Hay Rakes, Horse	- ad val.	Free	5 per cent.
And on and after 1st July, 1921	- each	£1 15s.	£2 15s.
	or ad val.	30 per cent.	40 per cent.
	whichever rate returns the higher duty		45 per cent.
(B) Reapers and Binders	- ad val.	Free	5 per cent.
And on and after 1st January, 1921	- each	£6 10s.	£9 10s.
	or ad val.	30 per cent.	40 per cent.
	whichever rate returns the higher duty		45 per cent.
(C) Mowers	- ad val.	Free	5 per cent.
And on and after 1st July, 1921	- each	£2 8s.	£3 15s.
	or ad val.	30 per cent.	40 per cent.
	whichever rate returns the higher duty		45 per cent.
(D) Metal Parts, n.e.i., of—			
(1) Reapers and Binders—On and after 25th March, 1920	ad val.	Free	5 per cent.
And on and after 1st January, 1921	per lb.	1½d.	2½d.; and on and after 16th June, 1921, 2d.
	or ad val.	30 per cent.	40 per cent.
	whichever rate returns the higher duty		45 per cent.
(2) Hay Rakes (Horse) and Mowers—on and after 25th March, 1920	- ad val.	Free	5 per cent.
And on and after 1st July, 1921	- per lb.	1½d.	2d.
	or ad val.	30 per cent.	40 per cent.
	whichever rate returns the higher duty		45 per cent.
(E) Metal Parts of Reapers and Binders, and Mowers, viz.:—Knife Sections, and Ledger Plates	- ad val.	Free	5 per cent.
172. Mangles, Clothes-wringers, and Clothes Washing Machines, for household use	- ad val.	12½ per cent.	20 per cent.
173. (A) Weighing Machines, including Computing Weighing Machines; Weighbridges; Scales and Balances, n.e.i., including Computing Scales and Balances; Tanners' Measuring Machines; Chemists' Counter Scales; Spring Balances and Steelyards; Weights n.e.i.; Combined Bagging, Weighing, and Sewing Machines	- ad val.	27½ per cent.	35 per cent.
(B) Balances, viz.:—Analytical and Assay, sensitive to less than a ½ milligram, including weights therefor	ad val.	Free	5 per cent.
174. Machines, Machine Tools and Appliances, as prescribed by Departmental By-laws	- ad val.	Free	5 per cent.
175. Apparatus for liquefaction of gases	- ad val.	Free	5 per cent.
176. (A) Roller Bearings and Ball Bearings not being ball bearing Plummer or Hanger Blocks	- ad val.	Free	5 per cent.
And on and after 16th June, 1921			
(A) Roller Bearings and Ball Bearings not being roller-bearing or ball-bearing Plummer or Hanger Blocks	ad val.	Free	5 per cent.
(B) Log Band Sawing Machines with Band Wheels 5 feet and over in diameter	- ad val.	Free	5 per cent.
(C) Machines and Machinery n.e.i.	- ad val.	27½ per cent.	35 per cent.
177. Locomotives, Traction and Portable Engines; Road Rollers, n.e.i., including Scarifier Attachments	- ad val.	27½ per cent.	35 per cent.
And on and after 16th June, 1921			
(A) Locomotives, Traction Engines n.e.i. and Portable Engines; Road Rollers, n.e.i., including Scarifier Attachments	- ad val.	27½ per cent.	35 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
177— <i>continued.</i>			
(B) Traction Engines of a class or kind not made in Australia, as prescribed by Departmental By-laws ad val.	Free	5 per cent.	10 per cent.
178. Motive Power Machinery and Appliances (except Electric), viz. :—			
(A) Flue-heated Economizers ; Steam Traps - ad val.	Free	5 per cent.	10 per cent.
(B) Corrugated Cylinders for Boilers as prescribed by Departmental By-laws - ad val.	Free	5 per cent.	10 per cent.
(C) N.E.I. - ad val.	27½ per cent.	35 per cent.	40 per cent.
179. Electrical Machines and Appliances :—			
(A) Electric Heating and Cooking Appliances - ad val.	30 per cent ; and on and after 6th December, 1921, 27½ per cent.	35 per cent.	40 per cent.
(B) Electric Fittings consisting wholly or partly of metal, viz. :—Switches, Fuses, and Lightning Arresters, n.e.i. - ad val.	30 per cent.; and on and after 6th December, 1921, 27½ per cent.	35 per cent.	40 per cent.
(C) Regulating, Starting, and Controlling Apparatus, for all electrical purposes, including Distributing Boards and Switchboards, n.e.i. - ad val.	30 per cent.; and on and after 6th December, 1921, 27½ per cent.	35 per cent.	40 per cent.
(D) Dynamo Electric Machines ; Static Transformers and Induction Coils for all purposes ; Electric Fans ad val. And on and after 9th July, 1921	30 per cent.	35 per cent.	40 per cent.
(D) Dynamo Electric Machines ; Static Transformers and Induction Coils for all purposes, unless otherwise expressly provided for ; Electric Fans ad val.	30 per cent.; and on and after 6th December, 1921, 27½ per cent.	35 per cent.	40 per cent.
(E) Electric Fittings not containing metal to be dutiable according to material.			
80. Electrical and Gas Appliances, viz. :—			
(A) Telephones, Telephone Switchboards, Telephone Distributing Boards, and Appliances - ad val.	Free	5 per cent.	10 per cent.
(B) (1) Gas meters - ad val.	30 per cent.; and on and after 4th November, 1921, 27½ per cent.	35 per cent.	40 per cent.
(2) Parts of Gas Meters as prescribed by Departmental By-laws - ad val.	Free	5 per cent.	10 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
180. Electrical and Gas Appliances— <i>continued.</i>			
(c) Electroliers; Gasaliers; Chandeliers; Pendants; Brackets; Gas Cooking and Heating Appliances, including Gas Ranges - - - - ad val.	35 per cent.	40 per cent.	45 per cent.
(d) Metal Filament Lamps - - - - per lb.	1s.	3s.	3s.
And on and after 16th June, 1921			
(d) Filament Lamps for lighting and heating per lb.	1s.	3s.	3s.
(e) N.E.L. not included under Item 192 - - ad val.	27½ per cent.	35 per cent.	40 per cent.
181. Electrical Articles and Materials, viz.:—			
(A) Arc Lamps; Covered Cable and Wire, except cotton covered; Electric Vacuum Tubes; Measuring and Recording Instruments - - - - ad val.	Free	5 per cent.	15 per cent.
And on and after 16th June, 1921			
(A) Arc Lamps n.e.i.; Covered Cable and Wire, n.e.i.; Electric Vacuum Tubes; Measuring and Recording Instruments - - - - ad val.	Free	5 per cent.	15 per cent.
(B) (1) Cable and Wire, cotton covered - - ad val.	25 per cent.	30 per cent.	40 per cent.
(2) Cables, Telegraph and Telephone, paper-insulated lead-covered—On and after 1st October, 1922 ad val.	30 per cent.	40 per cent.	45 per cent.
(c) Carbon Manufactures of all kinds, including Carbon Blocks - - - - ad val.	30 per cent.	35 per cent.	45 per cent.
82. Bolts, Nuts, Rivets, and Metal Washers, n.e.i.; Screws with nuts or for use with nuts; Engineers' Set Screws ad val			
And on and after 16th June, 1921			
82. Bolts, Nuts, Rivets, and Metal Washers, n.e.i.; Screws with nuts or for use with nuts; Engineers' Set Screws—			
(A) Bright finished or milled from the bar - ad val.	32½ per cent.	40 per cent.	45 per cent.
(B) Other - - - - ad val.	27½ per cent.	35 per cent.	40 per cent.
83. Rivets, bifurcated - - - - ad val.	Free	5 per cent.	10 per cent.
84. Washers and Rivets, copper - - - - ad val.	Free	5 per cent.	10 per cent.
85. (A) Brake and Plough Screws; Music Stool, Table, Roofing, and Spiral Screws - - - - ad val.	27½ per cent.	35 per cent.	40 per cent.
and on and after 4th November, 1921, 25 per cent.			
(B) Screws for wood not elsewhere specified - ad val.	Free	5 per cent.	10 per cent.
(C) Screws n.e.i., including Sash Screws and attachments ad val.	Free	5 per cent.	10 per cent.
6. Screw Hooks Eyes and Rings - - - - ad val.	Free	5 per cent.	10 per cent.
7. Nails, viz.:—			
(A) Saddlers' Tacks (not cut) and Nails - ad val.	Free	5 per cent.	15 per cent.
(B) Rail-dogs or Brobs - - - - per cwt.	4s. 6d.	5s. 6d.	6s.
(C) Brads (including moulders' and glaziers'); Picture Nails; Spikes; Staples; Tacks n.e.i.; Wire and other Nails n.e.i.; Gimp Pins; Spouting Screws per cwt.	5s. 6d.	6s. 6d.	8s.
or ad val.	32½ per cent.	40 per cent.	45 per cent.
whichever rate returns the higher duty			
And on and after 8th July, 1921			
per cwt.	5s. 6d.	6s. 6d.	8s.
or ad val.	25 per cent.	30 per cent.	35 per cent.
whichever rate returns the higher duty			

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
187. Nails— <i>continued.</i>			
(D) Horse-shoe Nails - - - - - per cwt.	8s. 6d.	10s. 6d.	12s.
And on and after 8th July, 1921			
per cwt.	12s.	14s.	15s.
188. Ammunition, viz :—Shot, Bullets, and Slugs	5s.	5s. 6d.	6s.
189. Arms, viz :—			
(A) Double-barrelled Guns and Rifles bearing the British or other approved test mark - - - - - ad val.	10 per cent.	15 per cent.	20 per cent.
(B) Single-barrelled Guns and Rifles bearing the British or other approved test mark - - - - - ad val.	10 per cent.	15 per cent.	20 per cent.
(C) Revolvers; Pistols - - - - - each	2s. 3d.	2s. 9d.	3s. 6d.
or ad val.	15 per cent.	20 per cent.	25 per cent.
whichever rate returns the higher duty			
(D) Barrels or actions other—			
(1) For double-barrelled guns bearing the British or other approved test mark - - - - - ad val.	10 per cent.	15 per cent.	20 per cent.
(2) For single-barrelled guns bearing the British or other approved test mark - - - - - ad val.	10 per cent.	15 per cent.	20 per cent.
(E) Bayonets, Swords, Scabbards, and attachments; Fencing Foils, and Masks; Gun, Revolver, and Pistol Covers, Cases and Fittings; Loading and Cleaning Tools, and Cartridge Belts - - - - - ad val.	15 per cent.	22½ per cent.	30 per cent.
(F) N.E.I. - - - - - ad val.	15 per cent.	22½ per cent.	30 per cent.
(G) Rifles, Military and Match, and Service Fittings, including authorized Cadet Rifles and Morris Tubes; Gun Stocks in the rough; Barrels (not fitted to any action) bearing the British or other approved test mark - - - - - ad val.	Free	5 per cent.	10 per cent.
(H) Guns or Rifles fitted with barrels which do not bear the British or other approved test mark; or such barrels imported separately—per double-barrelled gun or rifle or barrel for such—per single-barrelled gun or rifle or barrel for such - - - - - each	£5	£5	£5
190. Irons, Smoothing and Soldering of all kinds - - - - - ad val.	35 per cent.	40 per cent.	45 per cent.
191. Metal Bedsteads, Cots, Fenders, and Fire-irons - - - - - ad val.	35 per cent.	40 per cent.	45 per cent.
192. Brasswork Bronzework and Gunmetal work for general engineering and plumbing, and other trades - - - - - ad val.	35 per cent.	40 per cent.	45 per cent.
193. Capsules, Lead - - - - - ad val.	Free	5 per cent.	10 per cent.
And on and after 16th June, 1921			
193. Capsules, metallic, for bottles - - - - - ad val.	Free	5 per cent.	10 per cent.
194. Chain and Chains, viz :—			
(A) Wrought Iron and Steel, composed of welded links, manufactured from metal ½ inch in diameter and over - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
(B) Machine Driving, Sprocket and Link Belting, wholly or partly of malleable cast iron, including attachment repair or other links for such Chain or Chains per lb.	1¾d.; and on and after 4th November, 1921, 1½d.	2¼d.	2¼d.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
194. Chain and Chains— <i>continued.</i>			
(c) Machine Driving, Sprocket and Link Belting, n.e.i., including attachment repair or other links for such Chain or Chains - - - - - ad val.	30 per cent.; and on and after 4th November, 1921, 27½ per cent.	35 per cent.	40 per cent.
(d) Chain, n.e.i., not made up into serviceable articles - - - - - ad val.	Free	5 per cent.	10 per cent.
And on and after 31st March, 1922 - - - - - ad val.	27½ per cent.	35 per cent.	40 per cent.
95. Cylinders in which Anhydrous Ammonia and Gas are ordinarily imported - - - - -	Free	Free	Free
96. Crucibles, metal - - - - - ad val.	Free	5 per cent.	10 per cent.
97. (A) Platedware n.e.i.; Spoons, Forks and Butter Fish and Fruit Knives of mixed metalware platedware or when partly or wholly of gold or silver except when having plated or silver ferrules only - - - - - ad val.	35 per cent.	40 per cent.	50 per cent.
And on and after 16th June, 1921			
(A) Platedware, n.e.i.; Spoons, Forks, Butter Fish and Fruit Knives, plated or of mixed-metal; Cutlery, Spoons and Forks, partly or wholly of gold or silver, except when gold ferruled or silver ferruled only - - - - - ad val.	35 per cent.	40 per cent.	50 per cent.
(B) Cutlery, Spoons and Forks, n.e.i., and Knife Sharpeners, including the articles named when having plated or silver ferrules only - - - - - ad val.	10 per cent.	20 per cent.	25 per cent.
And on and after 16th June, 1921			
(B) Cutlery, Spoons, and Forks, n.e.i.; and Knife Sharpeners - - - - - ad val.	10 per cent.	20 per cent.	25 per cent.
And on and after 31st March, 1922 - - - - - ad val.	20 per cent.	25 per cent.	35 per cent.
98. Diving Apparatus, not including hose - - - - - ad val.	Free	5 per cent.	10 per cent.
99. Electrotypes and Stereotypes - - - - -			
per block of 6 square inches and under - - - - -	1s.	1s. 6d.	2s.
for every square inch over 6 square inches - - - - -	2d.	3d.	4d.
Where blocks are imported containing more than one design, duty shall be charged on each design as if it were a separate block.			
100. Eyelets and Eyelet Hooks - - - - - ad val.	Free	5 per cent.	15 per cent.
1. Fasteners, machine belt - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
2. Thimbles and Block Fasteners for Lasts - - - - - ad val.	Free	5 per cent.	10 per cent.
3. Fire Extinguishers, hand; Sprinklers for Automatic Fire Sprinkler Systems - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
4. Kettles and Cooking Utensils (but not including Stoves) of Cast Iron (tinned or plain) Aluminium or Nickel - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
And on and after 16th June, 1921			
4. Kettles and Cooking Utensils (but not including Stoves), viz. :—			
(A) Cast Iron (tinned or plain) - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
(B) Aluminium or Nickel - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
205. Steel Knives for hand tobacco cutters and hand tin openers ad val.	Free	5 per cent.	10 per cent.
206. (A) Lamps and Lanterns n.e.i. and parts n.e.i. thereof except wicks; Coach and Carriage Lamp Irons; Metal Reflectors and Shades; Lampware n.e.i. but not the columns or sheet-metal framework of Street Lamps ad val.	25 per cent.	30 per cent.	35 per cent.
(B) Glass Parts of Lamps and Lanterns when imported separately, and Glass Parts in excess of one to each Lamp or Lantern when imported with the Lamps or Lanterns with which they are designed to be used; Mica Chimneys and other parts of Lamps composed of Mica - - - - - ad val.	25 per cent.	30 per cent.	35 per cent. and on and after 16th June, 1921 40 per cent
(c) Oil or spirit heating Lamps - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
(d) Incandescent Mantles - - - - - ad val.	15 per cent.	25 per cent.	30 per cent.
And on and after 16th June, 1921 ad val.	25 per cent.	35 per cent.	40 per cent.
207. Lamps, Miners' Safety- - - - - ad val.	Free	5 per cent.	10 per cent
208. Manufactures of Metal n.e.i. - - - - - ad val.	35 per cent.	40 per cent.	45 per cent
209. Malleable Iron Castings not elsewhere specified per lb. or ad val. whichever rate returns the higher duty	1½d. 35 per cent.	2½d. 40 per cent.	2½d. 45 per cent
210. Metal Pins (not being partly or wholly of gold or silver or gold or silver-plated), viz. :—Solid-headed short toilet, plain safety, hair; Hooks and Eyes for apparel, and Crochet Hooks— (A) When in fancy boxes - - - - - ad val. (B) When not in fancy boxes - - - - - ad val.	25 per cent. Free	30 per cent. 5 per cent.	35 per cent 10 per cent
211. Printers' Type, including Clumps, Leads, Spaces and Quads; Lino. and other Slugs; Metal Furniture and Quotations - - - - - ad val. And on and after 1th June, 1921	22½ per cent.	30 per cent.	35 per cent
211. Printers' Type, including Spaces and Quads; Lino. and other Slugs; Metal Furniture and Quotations - ad val.	22½ per cent.	30 per cent.	35 per cent
212. Printers' Materials, viz. :—Circles, Curves, Knives (paring), and Rules - - - - - ad val. And on and after 17th June, 1921	Free	5 per cent.	10 per cent
212. Printers' Materials, viz.:—Circles, Clumps, Curves, Knives (paring), Leads and Rules - - - - - ad val.	Free	5 per cent.	10 per cent
213. Refrigerating Condensers and Coils, and Coils for Sugar Boilers and the like - - - - - ad val.	30 per cent.	35 per cent.	40 per cent
214. Retorts, Pans, Condensers, Cylinders, and other articles used in the manufacture of acids and in laboratories, and made of platinum - - - - - ad val.	Free	5 per cent.	10 per cent
215. Saws, n.e.i. ad val.	15 per cent.	20 per cent.	25 per cent

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—continued.			
216. Steel Grit and Steel Wool, and Steel Balls for bearings other than cycle bearings - - - - ad val.	Free	Free	10 per cent.
217. Sprinklers (not being partly or wholly of gold or silver) for perfume bottles - - - - ad val.	Free	5 per cent.	10 per cent.
218. Tanks not exceeding 400 gallons in capacity, ordinarily used as containers of goods, whether imported empty or containing goods - - - -	Free	Free	Free
219. Tools of Trade, for the use of artisans and mechanics and Tools in general use as prescribed by Departmental By-laws - - - - ad val.	Free	5 per cent.	10 per cent.
220. Traps, Dog and Rabbit - - - - ad val.	20 per cent.	30 per cent.	40 per cent.
And on and after 17th June, 1921			
220. Traps, viz. :—			
(A) Dog - - - - ad val.	Free	5 per cent.	10 per cent.
(B) Rabbit - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
221. Traps, Vermin n.e.i. - - - - ad val.	Free	5 per cent.	10 per cent.
222. Tubes (Collapsible) empty - - - - ad val.	35 per cent.	40 per cent.	45 per cent.
DIVISION VII.—OILS, PAINTS, AND VARNISHES.			
223. Bronzing and Metal Powders - - - - ad val.	Free	5 per cent.	10 per cent.
224. Graphite or Plumbago, Black Lead, and Foundry Black ad val.	20 per cent.	20 per cent.	25 per cent.
225. (A) French Chalk and other preparations of Steatite, n.e.i. ad val.	20 per cent.	20 per cent.	30 per cent.
(B) Crayons and Pastels, including Solid Lead Pencils and School and Tailors' Chalks—			
On and after 17th June, 1921			
ad val.	25 per cent.	30 per cent.	35 per cent.
226. Blacking ; Dressings and Polishes for boots, shoes, and other articles of attire ; Dressings, Inks, Stains, Pastes, and Polishes for Leather ; Furniture Oils, Pastes, and Polishes ; Floor Polishes ; Bronzing and Metal Liquids ; Knife, Metal, and Stove Polishes - - - - ad val.	35 per cent.	40 per cent.	45 per cent.
227. Tallow and Greases :—			
Greases, including Axle Grease, and Tallow unrefined—			
(A) In packages exceeding 4 lb. net weight per cwt. or ad val.	2s.	3s.	4s
whichever rate returns the higher duty	10 per cent.	15 per cent.	20 per cent.
(B) In packages not exceeding 4 lb. net weight per cwt. or ad val.	4s.	5s. 6d.	6s.
whichever rate returns the higher duty	15 per cent.	20 per cent.	25 per cent.
228. Oils in bulk or otherwise, viz. :—			
(A) Cloth Oil for use in the manufacture of textile goods, as prescribed by Departmental By-laws ; Unrefined Fish Oils ; Seal ; Penguin ; Mirbane ; and Turpentine - - - - per gal.	Free	Free	1d.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VII.—Oils, Paints, and Varnishes—<i>continued.</i>			
228. Oils in bulk or otherwise— <i>continued.</i>			
(B) Petroleum (Crude)	Free	Free	Free
(c) Birch Tar Oil; Pine; Fir Tree; and Camphor Oil ad val.	20 per cent.	25 per cent.	30 per cent.
(d) Whale Oil as prescribed by Departmental By-laws per gal.	Free	Free	1d.
(E) Whale Oil n.e.i. per gal.	6d.	7d.	8d.
229. Oils in vessels exceeding one gallon—			
(A) Kerosene and other Refined Petroleum Burning Oils, n.e.i.	Free	Free	Free
(B) (1) Residual Oils, as prescribed by Departmental By-laws per gal.	½d.	½d.	½d.
(2) Residual Oils, n.e.i. per gal.	3d.	3½d.	3½d.
(c) Petroleum and Shale, viz.:—Naphtha, Benzine, Benzoline, Gasoline, Pentane, Petrol, Turpentine Substitutes, and other Petroleum or Shale Spirit per gal.	½d.	1d.	1d.
(d) Solar Oils per gal.	1d.	1½d.	1½d.
(E) Lubricating (Mineral)† per gal.	3d.	3½d.	3½d.
† An admixture not exceeding 2 per cent. of any vegetable or animal oil or other foreign matter shall not be deemed to render the oil liable to any higher duty.			
(F) (1) Castor; Turkey Red Oil; Commercial Oleic Acid; Tung and other Vegetable Paint Oils per gal.	6d.	8d.	8d.
(2) Linseed per gal. or ad val.	6d.	8d.	8d.
whichever rate returns the higher duty	12½ per cent.	15 per cent.	20 per cent.
And on and after 17th June, 1921			
(F) (1) Turkey Red Oil; Commercial Oleic Acid; Tung and other Vegetable Paint Oils, n.e.i. per gal.	6d.	8d.	8d.
(2) Linseed and Castor per gal.	9d.	1s.	1s.
(g) Vegetable Oils, Edible, denatured as prescribed by Departmental By-laws per gal.	6d.	8d.	10d.
(H) Vegetable Oils, Edible, n.e.i., including Salad, Cooking and Fish-frying Oils per gal.	2s.	2s. 6d.	3s.
(I) N.E.I., including Medicinal Oils (except essential oils) not compounded per gal.	6d.	8d.	9d.
230. Oils, including Medicinal Oils (except essential oils) not compounded:—			
In vessels not exceeding one gallon, viz.:—			
(A) Quarter-pints and smaller sizes per doz.	9d.	1s.	1s. 3d.
(B) Half-pints and over quarter-pints per doz.	1s. 6d.	2s.	2s. 6d.
(C) Pints and over a half-pint per doz.	3s.	4s.	5s.
(D) Quarts and over a pint per doz.	6s.	8s.	10s.
(E) Over a quart per gal.	2s.	2s. 8d.	3s. 4d.
231. Paints and Colours, viz.:—			
(A) London Purple, Paris Green, Ceramic Colours, Vandykes, Manganese, Vermilions, and Prepared Glazes for pottery, in dry colour form; Crayons; Artists' Colours (except Liquid Drawing Inks); Dyes, dry or in paste form for manufacturing purposes ad val.	Free	5 per cent.	10 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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Division VII.—Oils, Paints, and Varnishes—*continued.*231. Paints and Colours—*continued.*

	And on and after 17th June, 1921		
(A) London Purple, Paris Green, Ceramic Colours, Vandykes, Manganese, Vermilions, and Prepared Glazes for pottery, in dry colour form; Artists' Colours (except Liquid Drawing Inks); Dyes, dry or in paste form for manufacturing purposes ad val.	Free	5 per cent.	10 per cent.
(B) (1) Barytes crude - - - - - per cwt.	2s. 6d.	2s. 6d.	3s.
(2) Barytes ground - - - - - per cwt.	3s.	3s.	3s. 6d.
(C) Patent Dryers and the like; Putty - - - - - per cwt.	2s.	2s. 6d.	3s.
(D) Kalsomine, Water Paints and Distempers, in powder form - - - - - per cwt.	5s. 6d.	6s.	7s.
(E) Colours, dry, n.e.i., including Litharge - - - - - per cwt.	3s.	3s.	4s.
	or ad val.	20 per cent.	30 per cent.
(F) Whiting and Paris White - - - - - per cwt.	6d.	8d.	9d.
	or ad val.	20 per cent.	30 per cent.
	whichever rate returns the higher duty		
(G) Ground in liquid; Dry White Lead; Paints and Colours prepared for use; Sheep Marking Oils; Enamels; Enamel Paints and Glosses - - - - - per cwt.	8s.	8s.	10s.
	or ad val.	25 per cent.	35 per cent.
	whichever rate returns the higher duty		
(H) Ships' Antifouling Composition - - - - - per cwt.	4s.	4s. 6d.	5s.
232. (A) Varnishes; Varnish and Oil Stains; Lacquers; Japans; Berlin, Brunswick and Stoving Blacks and substitutes therefor; Liquid Sizes; Patent Knotting; Oil and Wood Finishes; Petrifying Liquids; Lithographic Varnish; Printers' Ink Reducer; Terebine; Liquid Dryers; Gold Size; Liquid Stain for Wood - - - - - per gal.	2s. 6d.	3s.	3s. 6d.
	And on and after 17th June, 1921		
	per gal.		
	2s. 6d.	3s.	3s. 6d.
	25 per cent.	30 per cent.	35 per cent.
	whichever rate returns the higher duty		
(B) Damp Wall Compositions including compositions for waterproofing cement - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
233. Liquid Removers of paint and varnish - - - - - per gal.	2s. 6d.	3s.	3s. 6d.

DIVISION VIII.—EARTHENWARE, CEMENT, CHINA, GLASS, AND STONE.

234. (A) Portland Cement - - - - - per cwt.	1s.	1s.	1s. 6d.
(B) Gypsum, Plaster of Paris and other like preparations having Sulphate of Lime as a basis - - - - - per cwt.	1s. 6d.	1s. 6d.	2s.
(C) Magnesia, Magnesium Carbonate, Magnesium Chloride, and other like preparations having Magnesium Compounds as a basis, in packages containing over 14 lb. - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
235. Asphalt Mastic - - - - - ad val.	15 per cent.	15 per cent.	20 per cent.
236. Scientific Apparatus, Porcelain, viz.:— Crucibles, Tubes, Pressure Filters, and Evaporating Dishes, for laboratory use - - - - - ad val.	Free	5 per cent.	20 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VIII.—Earthenware, Cement, China, Glass, and Stone—<i>continued.</i>			
237. (A) China and Parian Ware - - - - - ad val.	25 per cent.	30 per cent.	40 per cent. ; and on and after 17th June, 1921, 50 per cent.
(B) Porcelain Ware - - - - - ad val.	25 per cent.	30 per cent.	40 per cent. ; and on and after 17th June, 1921, 50 per cent.
238. Roasting Dishes, Assay Furnaces, Crucibles n.e.i., Skittle Pots, Scorifiers, and Muffles - - - - - ad val.	Free	5 per cent.	20 per cent.
239. Fire and Glazed Bricks ; Bricks n.e.i. ; Fire Lumps ; Fire-clay Manufactures n.e.i. - - - - - ad val.	20 per cent.	25 per cent. ; and on and after 17th June, 1921, 30 per cent.	30 per cent. ; and on and after 17th June, 1921, 35 per cent.
240. Mosaic Flooring ; Tiles of all kinds and materials ; Sheets and Roofing Slates composed of cement and asbestos or of similar materials ; Articles n.e.i., composed wholly or in chief value of cement or of cement and asbestos, including articles of re-inforced cement - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
241. Earthenware, viz. :—			
(A) Spurs, Stilts, and Thimbles - - - - - ad val.	Free	5 per cent.	10 per cent.
(B) Earthenware, Brownware, and Stoneware, including Glazed or Enamelled Fireclay Manufactures, n.e.i. - - - - - ad val.	25 per cent.	30 per cent.	40 per cent.
And on and after 17th June, 1921			
(B) Earthenware, Brownware, and Stoneware, including Glazed or Enamelled Fireclay Manufactures, n.e.i., and all kinds of porous Insulating Blocks - - - - - ad val.	25 per cent.	30 per cent.	50 per cent.
242. Glass, viz. :—			
(A) Glass for photographic plates, as prescribed by Departmental By-laws - - - - - ad val.	Free	5 per cent.	10 per cent.
(B) Sheet, viz. :—Plain Clear - - - - - per 100 square feet	2s.	3s.	4s.
(C) Polished and Patent Plate not exceeding 25 square feet - - - - - per 100 square feet	Free	6s.	10s.
(D) Polished and Patent Plate, n.e.i. per 100 square feet	10s.	12s.	15s.
(E) Bent, Bevelled, Heraldic, Sand-blasted, Enamelled, Embossed, Etched, Silvered, or Brilliant cut ; Corners Cut, Bevelled, or Engraved ; Prisms ; and all Glass framed with metal - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
243. Glass, n.e.i., also Seltzogenes and accessories and Syphon Bottles - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
244. Glass, viz. :—			
(A) Lenses, n.e.i. ; Locket, Brooch, and Watch Glasses - - - - - ad val.	Free	5 per cent.	20 per cent.
(B) Lenses, edged, for spectacles - - - - - ad val.	20 per cent.	25 per cent.	35 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VIII.—Earthenware, Cement, China, Glass, and Stone—<i>continued.</i>			
244. Glass— <i>continued.</i>			
And on and after 17th June, 1921			
244. (A) Lenses, n.e.i.; Locket, Brooch, and Watch Glasses ad val.	Free	5 per cent.	10 per cent.; and on and after 5th November, 1921, 20 per cent.
(B) Blanks, fused, for bifocal lenses; and bifocal lenses partly or wholly finished, including such Lenses im- ported in Frames - ad val.	30 per cent.	35 per cent.	40 per cent.
(C) Lenses, edged, for spectacles, except bifocal lenses ad val.	20 per cent.	25 per cent.	35 per cent.
245. Glass, viz.:—Gas Analysis Apparatus; Arsenic Testing Apparatus and Tubes; Evaporating Basins - ad val.	Free	5 per cent.	20 per cent.
246. Scientific Apparatus (Glass), viz.:—Beakers; Flasks, also Carbonic Acid, Sulphuretted Hydrogen, Decom- posing Water, and Bacteriological Apparatus of Glass ad val.	Free	5 per cent.	20 per cent.
247. Screens, Process Engravers' - ad val.	Free	Free	10 per cent.
248. Tubes and Rods of Resistant Glass; Articles of Fused Silica; Glass Retorts exceeding a quart in capacity ad val.	Free	5 per cent.	20 per cent.
249. (A) Mica, crude, in slab - ad val.	10 per cent.	15 per cent.	20 per cent.
(B) Mica and manufactures thereof, n.e.i. - ad val.	20 per cent.	25 per cent.	30 per cent.
250. Bottles, Flasks, and Jars, over 5 drams fluid capacity, fancy, ground, or cut glass, empty or containing goods not subject to ad valorem duty, provided that bottles flasks and jars ground only in the neck for the purpose of fitting the stopper shall not be deemed ground; Glass Stoppers; Glassware n.e.i.; Thermometers, other than clinical - ad val.	25 per cent.	30 per cent.	40 per cent.
And on and after 17th June, 1921			
250. Bottles, Flasks, and Jars, over 8 drams fluid capacity, fancy, ground, or cut glass, empty or containing goods not subject to ad valorem duty, provided that bottles flasks and jars ground only in the neck for the purpose of fitting the stopper shall not be deemed ground; Glassware n.e.i.; Thermometers, other than clinical ad val.	25 per cent.	30 per cent.	40 per cent.
251. Bottle Stoppers, n.e.i.; Glass Bottle Marbles - ad val.	Free	5 per cent.	15 per cent.
And on and after 17th June, 1921			
251. Bottle Stoppers—			
(A) Crown Corks and all other Bottle Stoppers, including Stoppers for re-sealing, but not including Glass Bottle Marbles and goods classifiable under Item 395 - ad val.	35 per cent.	40 per cent.	45 per cent.
(B) Glass Bottle marbles - ad val.	Free	5 per cent.	15 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VIII.—Earthenware, Cement, China, Glass, and Stone—<i>continued.</i>			
252. Bottles, Flasks, Jars, Vials, and Tubes, empty, of glass earthenware stoneware or china—			
(A) Up to and including a capacity of 5 fluid drams ad val.	Free	Free	15 per cent.
And on and after 17th June, 1921			
(A) Up to and including a capacity of 8 fluid drams ad val.	Free	Free	15 per cent.
And on and after 5th November, 1921			
(A) Up to and including a capacity of 8 fluid drams excepting Bottles suitable for and ordinarily used for Ink and Gum ad val.	Free	Free	15 per cent.
(B) N.E.I., including Glass Caps for fruit jars ad val.	30 per cent.	35 per cent.	45 per cent.
253. Bottles, Flasks, Jars, Vials, and Tubes, of glass earthenware stoneware or china containing goods not subject to an ad valorem duty, and not classifiable under Item 408—			
(A) Up to and including a capacity of 5 fluid drams per dozen	Free	2d.	3d.
And on and after 17th June, 1921			
(A) Up to and including a capacity of 8 fluid drams per dozen	Free	2d.	3d.
(B) Over 5 drams and not exceeding 10 oz. fluid capacity per dozen	2d.	3d.	4d.
And on and after 17th June, 1921			
(B) Over 8 drams and not exceeding 10 oz. fluid capacity per dozen	2d.	3d.	4d.
(C) Over 10 oz. and not exceeding 20 oz. fluid capacity per dozen	3d.	4d.	5d.
(D) Over 20 oz. and not exceeding 60 oz. fluid capacity per dozen	4d.	6d.	7d.
(E) Over 60 oz. fluid capacity ad val.	25 per cent.	30 per cent.	35 per cent.
254. (A) Shellac, Sandarac, Mastic, and other Dry Gums n.e.i. ad val.	Free	Free	10 per cent.
And on and after 17th June, 1921	Free	Free	Free
(B) Dextrine ad val.	15 per cent.	20 per cent.	25 per cent.
255. (A) Glue, in dry form - per lb.	1½d.	2d.	3d.
or ad val.	20 per cent.	25 per cent.	30 per cent.
whichever rate returns the higher duty			
And on and after 17th June, 1921			
per lb.	2d.	3d.	4d.
or ad val.	20 per cent.	30 per cent.	35 per cent.
whichever rate returns the higher duty			
(B) Cements and Prepared Adhesives n.e.i., including Acetylated Starch, Caseine, Mucilage, Liquid Glue; Belting Compounds ad val.	25 per cent.	30 per cent.	35 per cent.
(C) Gelatine of all kinds - per lb.	1½d.	2d.	3d.
or ad val.	20 per cent.	25 per cent.	30 per cent.
whichever rate returns the higher duty			
And on and after 17th June, 1921			
per lb.	2d.	3d.	4d.
or ad val.	20 per cent.	30 per cent.	35 per cent.
whichever rate returns the higher duty			

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VIII.—Earthenware, Cement, China, Glass, and Stone—<i>continued.</i>			
256. Printing roller composition - - - - - ad val.	35 per cent.	40 per cent.	45 per cent.
257. (A) Slate Slabs, split, and with rough edges - ad val.	15 per cent.	15 per cent.	20 per cent.
(B) Slate Slabs with split or chiselled faces and one or more sawn edges - - - - - ad val.	20 per cent.	20 per cent.	25 per cent.
(c) Slate Slabs with one or more planed faces - ad val.	25 per cent.	30 per cent.	35 per cent.
258. Wrought Slate, n.e.i. - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
259. Roofing Slates, n.e.i. - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
260. Bathbricks - - - - - ad val.	Free	5 per cent.	10 per cent.
261. Emery, Oil and Whet Stones; Lithographic Stones ad val.	Free	5 per cent.	10 per cent.
262. Stone and Marble :—			
(A) Stone in the rough, n.e.i. - - - - - ad val.	Free	5 per cent.	10 per cent.
(B) Marble and Granite, unwrought, including rough or scabbled from the pick - - - - - ad val.	10 per cent.	15 per cent.	20 per cent.
(c) Slabs, Scantlings, or Blocks, sawn on one or two faces ad val.	15 per cent.	20 per cent.	25 per cent.
(D) Slabs, Scantlings, or Blocks, sawn on one or more faces and one or more edges or ends - ad val.	20 per cent.	25 per cent.	30 per cent.
(E) Wrought, n.e.i. - - - - - ad val.	35 per cent.	40 per cent.	45 per cent.
(F) Dust and Chips - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
263. Pestles and Mortars of any material - - - - - ad val.	Free	5 per cent.	10 per cent.
DIVISION IX.—DRUGS AND CHEMICALS.			
264. Pyroligneous Acid, Acetic Acid and Vinegar and Solutions, Extracts, or Essences thereof:—			
(A) Containing not more than 6 per cent. of absolute acetic acid - - - - - per gal.	6d.	8d.	9d.
(B) Containing more than 6 per cent. and not more than 30 per cent. of absolute acetic acid - - - - - per gal.	3s. 9d.	4s. 6d.	4s. 9d.
(c) Containing more than 30 per cent. of absolute acetic acid, for every extra 10 per cent. or part thereof per gal.	1s. 3d.	1s. 6d.	1s. 9d.
(D) Acetates for the manufacture of Acetic Acid ad val.	20 per cent.	30 per cent.	35 per cent.
265. Acids, viz.:—Hydrochloric, Nitric, Sulphuric and Phosphoric - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
266. Coal Tar Products, viz.:—			
(A) Benzol - - - - - per gal.	5d.	7d.	8d.
(B) Naphtha - - - - - per gal.	5d.	7d.	8d.
(C) Cresylic Acid and Carbohc Acid - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
(D) Oils, crude or refined, n.e.i. - - - - - ad val.	10 per cent.	15 per cent.	20 per cent.
267. Tar; Pitch - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
268. (A) Naphthalene, crude - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
(B) Naphthalene, n.e.i. - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
269. (A) Sheep, Cattle, and Horse Washes, in liquid or powder form - - - - - ad val.	20 per cent.	20 per cent.	30 per cent.
And on and after 22nd June, 1921 ad val.	25 per cent.	25 per cent.	35 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division IX.—Drugs and Chemicals—<i>continued.</i>			
269.— <i>continued.</i>			
(B) Insecticides and Disinfectants in liquid form in drums or other vessels containing not less than 5 gallons, and, when in other than liquid form, in packages containing not less than 28 lb. - ad val.	20 per cent.	20 per cent.	30 per cent.
(C) Preparations being Formaldehyde or containing Formaldehyde, n.e.i.; Insecticides and Disinfectants, n.e.i.; Weed, Scrub, and Tree Killers, n.e.i. - ad val.	25 per cent.	25 per cent.	35 per cent.
(D) Nicotine Spraying Preparations—On and after 22nd June, 1921	Free	Free	Free
270. Fly Papers, chemical and sticky - - - ad val.	10 per cent.	15 per cent.	15 per cent.
271. Ammonia, viz.:— Acetate, Carbonate, Anhydrous, Liquid, Chloride, and Sulphate - - - ad val.	15 per cent.	20 per cent.	25 per cent.
272. Voltoids of Sal-ammoniac - - - ad val.	20 per cent.	25 per cent.	30 per cent.
273. Carbide of Calcium - - - per ton	£4	£7 10s.	£7 10s
274. Bromide Salts; Cyanide of Potassium and Cyanide of Sodium; Hydrosulphites - - - ad val.	Free	Free	10 per cent.
275. On and after 31st March, 1922— (A) (1) Sulphur n.e.i. - - - per ton (2) Sulphur, volcanic, for manufacturing purposes, for which purposes Sulphuric Acid produced from Pyrites or other Sulphide ores is not suitable, as prescribed by Departmental By-laws - - - per ton (B) Pyrites - - - per ton (C) Pyrites the produce of Papua or of any Island or Territory belonging to or administered under mandate by the Commonwealth - 5s. per ton	15s. Free 15s.	20s. Free 20s.	50s. Free 25s.
276. (A) Salt Cake - - - ad val. (B) Soda Crystals - - - ad val.	15 per cent. 25 per cent.	20 per cent. 35 per cent.	25 per cent. 45 per cent.
	and on and after 22nd June, 1921, 20 per cent.		
277. Carbonic Acid Gas - - - per lb.	2d.	2½d.	3d.
278. Carbonate and Bicarbonate of Soda - - - ad val.	Free	Free	10 per cent.
			And on and after 1st January, 1921
278. (A) Carbonate and Bicarbonate of Soda, Soda Ash, and Soda Silicate - - - per ton or ad val. whichever rate returns the higher duty	40s. 25 per cent.	60s. 35 per cent.	80s. 45 per cent.
(B) Caustic Soda, Bleaching Powder, and Chlorine per ton or ad val. whichever rate returns the higher duty	60s. 25 per cent.	80s. 35 per cent.	100s. 45 per cent.
(C) Sulphur Chloride and Carbon Tetrachloride - ad val.	25 per cent.	35 per cent.	45 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division IX.—Drugs and Chemicals—<i>continued.</i>			
And on and after the dates hereinafter specified			
278. (A) (1) Carbonate and Bicarbonate of Soda, and Soda Silicate—			
On and after 31st March, 1922			
per ton	40s.	60s.	80s.
or ad val.	25 per cent.	35 per cent.	45 per cent.
whichever rate returns the higher duty			
(2) Soda Ash—			
On and after 31st March, 1922			
per ton	40s.	60s.	80s.
or ad val.	25 per cent.	35 per cent.	45 per cent.
whichever rate returns the higher duty			
(B) (1) Caustic Soda—			
On and after 31st March, 1922			
per ton	60s.	80s.	100s.
or ad val.	25 per cent.	35 per cent.	45 per cent.
whichever rate returns the higher duty			
(2) Bleaching Powder, and Chlorine—			
On and after 1st January, 1921			
per ton	60s.	80s.	100s.
or ad val.	25 per cent.	35 per cent.	45 per cent.
whichever rate returns the higher duty			
(c) Sulphur Chloride and Carbon Tetrachloride—			
On and after 1st January, 1921			
ad val.	25 per cent.	35 per cent.	45 per cent.
279. (A) Citric Acid	Free	5 per cent.	10 per cent.
(B) Tartaric Acid, Cream of Tartar and Cream of Tartar Substitutes			
And on and after 31st March, 1922			
per lb.	2d.	3d.	4d.
279. (A) Citric Acid	25 per cent.	35 per cent.	40 per cent.
(B) Tartaric Acid, Cream of Tartar and Cream of Tartar Substitutes			
per lb.	2d.	3d.	4d.
280. Drugs and Chemicals, viz. :—			
(A) Quillaya Bark for use in the manufacture of textile goods, as prescribed by Departmental By-laws ad val.	Free	Free	10 per cent.
(B) Salicylic Acid and other Food Preservatives n.e.i.; Salicylate of Soda; Sulphites and Bisulphites of Potassium; Bisulphite of Sodium, Calcium, and Magnesium; and Foaming Powders and Liquids, including Malto-Peptide Yeast Food, Yeast Food Preservatives, Yeast Nourishment, Quillaya Bark n.e.i., Saponarias, Glycyrrhizin and its compounds	20 per cent.	25 per cent.	30 per cent.
ad val.	7s.	7s.	8s. 6d.
(c) Boric Acid			
per cwt.			
(D) Saccharin and other similar substitutes for Sugar, and substances capable of conversion into such substitutes for Sugar	30s.	35s.	40s.
per lb.			
And on and after 5th November, 1921			
(D) (1) Saccharin, n.e.i., and other similar substitutes for Sugar, and substances capable of conversion into such substitutes for Sugar	30s.	35s.	40s.
per lb.			
(2) Saccharin for use in Public Hospitals, as prescribed by Departmental By-laws	Free	Free	Free
81. Drugs and Chemicals, viz. :—			
(A) Arsenic, Arsenious Chloride, Arsenic Sulphide, Arsenates of Calcium, Lead and Soda, Arsenites of Soda and Zinc, and other Arsenical preparations and mixtures n.e.i., containing more than 10 per cent. of Arsenic	25 per cent.	25 per cent.	35 per cent.
ad val.			

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division IX.—Drugs and Chemicals—<i>continued.</i>			
281. Drugs and Chemicals— <i>continued.</i>			
And on and after 22nd June, 1921			
(A) Arsenic, Arsenious Chloride, Arsenic Sulphide, Arsenates of Calcium, Lead and Soda, Arsenites of Soda and Zinc - - - - - ad val.	25 per cent.	25 per cent.	35 per cent.
And on and after 6th December, 1921			
(A) (1) Arsenic, Arsenious Chloride, Arsenic Sulphide, Arsenates of Calcium and Soda, Arsenites of Soda and Zinc - - - - - ad val.	25 per cent.	25 per cent.	35 per cent.
(2) Arsenate of Lead - - - - - ad val.	10 per cent.	15 per cent.	20 per cent.
(B) Sulphate of Magnesia (Epsom Salts), Sulphate of Soda, Hyposulphite of Soda, Hypochlorite of Soda, Phosphate of Soda, Carbonate of Magnesia n.e.i. - ad val.	20 per cent.	25 per cent.	30 per cent.
(c) Alum - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
And on and after 22nd June, 1921			
(c) (1) Alum - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
(2) Alum Cake - - - - - per ton	£2	£3	£3
(3) Sulphate of Alumina, including Alumina Ferric per ton	£4	£5 10s.	£5 10s.
(D) Calcium Chloride, Barium Chloride, Zinc Chloride and Zinc Sulphate - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
(E) Lactose - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
And on and after 10th November, 1921			
(F) Hydrogen Peroxide - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
(G) Powdered Magnesium, Sulphite of Soda, Nitrate of Silver, and Chloride of Gold - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
(H) Carbon Bisulphide - - - - - ad val.	25 per cent.	35 per cent.	45 per cent.
(I) Metabisulphite of Potassium and Metabisulphite of Sodium, as prescribed by Departmental By-laws ad val.	Free	Free	10 per cent.
(J) N.E.I. (including mixtures of Chemicals and mixtures of a Chemical or Chemicals with other substance or substances, the chemical portion being of chief value, n.e.i.) when not packed for use in the household ad val.	Free	10 per cent.	15 per cent.
And on and after 22nd June, 1921			
(J) Drugs, crude :—Roots, viz. :—Calumbae, Dandelion, Gentian, Ipecacuanha, Orris, Rhubarb, Sarsaparilla, Senegae and Squill; Barks, viz. :—Cascara Sagrada, Cinchona and Wild Cherry; Leaves, viz. :—Belladonna and Buchu; Ergot; Pyrethrum Flowers, in packages containing not less than 28 lb. net.	Free	Free	Free
And on and after 10th November, 1921			
(J) Drugs, crude, viz. :—Roots, Barks, Leaves, Seeds, and Flowers, Ergot, Pyrethrum Flowers in packages containing not less than 28 lb. net, as prescribed by Departmental By-laws	Free	Free	Free
(K) Chlorate of Potash—On and after 22nd June, 1921 - - - - -	Free	Free	Free
(L) N.E.I.—On and after 22nd June, 1921— - - - -			
(1) When not packed for retail sale - - - - - ad val.	Free	10 per cent.	15 per cent.
(2) When packed for retail sale - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
282. Opium, for medicinal purposes only, as prescribed by Departmental By-laws - - - - - ad val.			
	Free	Free	15 per cent.

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Customs Tariff.

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IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division IX.—Drugs and Chemicals—<i>continued.</i>			
283. Sulphate of Copper - - - - - per ton	£5	£10	£10
And on and after 22nd June, 1921			
	£3	£7	£10
284. (A) Bacteriological Products and Sera, as prescribed by Departmental By-laws - - - - - ad val.	Free	Free	10 per cent.
(B) Bacteriological Products and Sera, n.e.i. - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
285. Medicines:—			
(A) Pharmaceutical Preparations; Patent and Proprietary Medicines and Drugs, and other Medicinal Preparations; Chemicals and Drugs packed for use in the household, n.e.i.; Medicinal Extracts; Essences; Juices; Infusions; Solutions; Emulsions; Confections; Syrups; Pills; Pilules; Tabloids; Soloids; Ovoids; Tablets; Capsules; Cachets; Suppositories; Pessaries n.e.i.; Poultices; Salves; Cerates; Ointments; Liniments; Lotions; Pastes and the like; Medicinal Waters and Compounded Medicinal Oils; Medicines for Animals - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
And on and after 22nd June, 1921			
(A) Pharmaceutical Preparations; Patent and Proprietary Medicines and Drugs, and other Medicinal Preparations; Medicinal Extracts; Essences; Juices; Infusions; Solutions; Emulsions; Confections; Syrups; Pills; Pilules; Tabloids; Soloids; Ovoids; Tablets; Capsules; Cachets; Suppositories; Pessaries n.e.i. • Poultices; Salves; Cerates; Ointments; Liniments; Lotions; Pastes and the like; Medicinal Waters and Compounded Medicinal Oils; Medicines for Animals - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
And on and after 14th October, 1921			
(A) Pharmaceutical Preparations; Patent and Proprietary Medicines and Drugs, and other Medicinal Preparations; Medicinal Extracts; Essences; Juices; Infusions; Solutions; Emulsions; Confections; Syrups; Pills; Pilules; Tabloids; Soloids; Ovoids; Tablets; Capsules; Cachets; Suppositories; Pessaries n.e.i.; Poultices; Salves; Cerates; Ointments; Liniments; Lotions; Pastes and the like; Medicinal Waters and Compounded Medicinal Oils; Medicines for Animals - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
with an additional duty if spirituous as follows:—			
If containing not more than 20 per cent. proof spirit - - - - - per gallon	4s.	4s.	5s.
and for every additional 20 per cent. or fraction thereof of proof spirit - - - - - per gallon	4s.	4s.	5s.
(B) Spirituous - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
(Or according to the rates provided in Item 9, whichever rate returns the higher duty.)—			
up to and including 13th October, 1921.			
(C) Medicines and other preparations included in sub-items (A) and (B), and not being similar to the medicines and other preparations made in the Commonwealth, as prescribed by Departmental By-laws - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
(Or when spirituous according to the rates provided in Item 9, whichever rate returns the higher duty.)			

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division IX.—Drugs and Chemicals—<i>continued.</i>			
285. Medicines— <i>continued.</i>			
And on and after 14th October, 1921			
(c) Medicines and other preparations included in sub-items (A) and (B), and not being similar to the medicines and other preparations made in the Commonwealth, as prescribed by Departmental By-laws - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
286. (A) Plasters, medicated or unmedicated - - - ad val	Free	Free	10 per cent.
(B) Wool, medicated, when not packed for use in the household - - - - - ad val.	15 per cent.	15 per cent.	25 per cent.
(c) Wool, medicated, n.e.i. - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
287. Essential Oils, non-spirituos, n.e.i. - - - ad val.	Free	Free	10 per cent
288. Materials used in the manufacture of perfumes, viz.:— Fat containing extract of flowers, and Essential Oils ad val.	Free	Free	10 per cent.
289. (A) Glycerine :—			
(1) Unrefined - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
(2) Refined - - - - - ad val.	30 per cent.	40 per cent.	45 per cent.
(B) Wool Fat, Degras and Sod Oils :—			
(1) Unrefined - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
(2) Lanoline and other refined Wool Fat - - - ad val.	30 per cent.	40 per cent.	45 per cent.
(c) Camphor - - - - - ad val.	Free	Free	10 per cent.
290. (A) Petroleum Jelly, in packages containing not less than 3 cwt. - - - - - ad val.	Free	Free	10 per cent
(B) Fuller's earth, in bulk - - - - - per cwt.	1s.	1s.	1s. 3d.
(c) Perfumery ; Perfumed Ammonia ; Toilet Preparations (perfumed or not) non-spirituos n.e.i., and spirituos when the duty payable under Item 9 is less than that payable under this item ; Petroleum Jelly n.e.i. ad val.	35 per cent.	40 per cent.	45 per cent
And on and after 14th October, 1921			
(c) (1) Perfumery n.e.i.; Petroleum Jelly n.e.i. - ad val.	35 per cent.	40 per cent.	45 per cent.
(2) Toilet Preparations (perfumed or not) n.e.i. ad val.	35 per cent.	40 per cent.	45 per cent.
with an additional duty if spirituos as follows:—			
If containing not more than 20 per cent. of proof spirit - - - - - per gallon	4s.	4s.	5s.
and for every additional 20 per cent. or fraction thereof of proof spirit - - - - - per gallon	4s.	4s.	5s.
(D) Perfumes, artificial (synthetic), in concentrated form, including synthetic essential oils and mixtures of synthetic and natural essential oils, non-spirituos, for manufacturing purposes, as prescribed by Departmental By-laws - - - - - ad val.	Free	Free	10 per cent.
(E) Perfumes, artificial (synthetic), in concentrated form, including synthetic essential oils and mixtures of synthetic and natural essential oils, non-spirituos—			
(1) When in liquid form - - - - - per fluid ounce	3s. 9d.	3s. 9d.	4s. 9d.
(2) When not in liquid form - - - - - per ounce	3s. 9d.	3s. 9d.	4s. 9d.
And on and after 22nd June, 1921			
(1) When in liquid form - - - - - per fluid ounce	3s. 9d.	3s. 9d.	4s. 9d.
or ad val.	20 per cent.	25 per cent.	30 per cent.
whichever rate returns the higher duty			

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division X.—Wood, Wicker, and Cane—<i>continued.</i>			
291. Timber— <i>continued.</i>			
(M) Plywood, veneered or otherwise per 100 square feet	4s.	4s.	5s.
And on and after 29th June, 1921			
per 100 square feet	6s.	6s.	7s.
(N) Veneers - - - - - ad val.	30 per cent.	30 per cent.	35 per cent.
292. Timber, viz. :—			
(A) Laths for Blinds - - - - - ad val.	30 per cent.	30 per cent.	30 per cent.
(B) Laths n.e.i. - - - - - per 1,000	10s.	10s.	10s.
(C) Palings - - - - - per 1,000	15s.	15s.	15s.
(D) Pickets, undressed - - - - - per 100	3s. 6d.	3s. 6d.	3s. 6d.
(E) Pickets, dressed - - - - - per 100	7s.	7s.	7s.
(F) Shingles - - - - - per 1,000	5s.	5s.	5s.
(G) Architraves, Mouldings n.e.i., and Skirtings, of any material - - - - - per 100 lineal feet	6s.	6s.	6s.
(H) Picture and Room Mouldings - - - - - ad val.	30 per cent.	35 per cent.	45 per cent.
293. (A) Timber, undressed, in sizes less than 7 ft. 6 in. x 10 in. x 2½ in. for door stocks - per 100 super. feet	3s.	3s.	3s.
(B) Timber, for making doors, being cut into shape, and dressed or partly dressed - per 100 super. feet	6s.	6s.	6s.
(C) Doors of wood including Fly Doors :—			
(1) Sizes 1½-in. and under - - - - - each	4s. 6d.	4s. 6d.	4s. 6d.
(2) „ over 1½-in. and under 1¾-in. - - - - - each	6s.	6s.	6s.
(3) „ 1¾-in. and over - - - - - each	8s. 6d.	8s. 6d.	8s. 6d.
294. (A) Staves, undressed - - - - - per 100	1s.	1s.	1s.
(B) Staves, dressed or partly dressed, but not shaped - per 100	4s.	4s.	4s.
295. Shooks—			
(A) Kilderkin, new - - - - - each	4s.	4s. 6d.	5s.
(B) Half-hogshead, new - - - - - each	5s.	5s. 6d.	6s.
(C) Barrel, new - - - - - each	5s. 6d.	6s.	6s. 6d.
(D) Hogshead, secondhand - - - - - each	5s. 6d.	6s.	6s. 6d.
(E) Hogshead, new - - - - - each	7s.	7s. 6d.	8s.
(F) Punccheon, new - - - - - each	12s.	13s.	14s.
(G) N.E.I. - - - - - ad val.	35 per cent.	40 per cent.	45 per cent.
296. (A) Casks and Vats, empty - - - - - ad val.	35 per cent.	40 per cent.	45 per cent.
(B) Casks suitable for brewery use, imported containing spirits; Casks imported containing glucose—			
(1) Capacity not exceeding 24 gallons - - - - - each	4s.	4s. 6d.	5s.
(2) Capacity of over 24 gallons and not exceeding 34 gallons - - - - - each	5s.	5s. 6d.	6s.
(3) Capacity of over 34 gallons and not exceeding 45 gallons - - - - - each	5s. 6d.	6s.	6s. 6d.
(4) Capacity of over 45 gallons and not exceeding 81 gallons - - - - - each	7s. 6d.	8s.	8s. 6d.
(5) Capacity exceeding 81 gallons - - - - - ad val.	35 per cent.	40 per cent.	45 per cent.
297. Buckets and Tubs, wooden - - - - - ad val.	25 per cent.	30 per cent.	40 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division X.—Wood, Wicker, and Cane—<i>continued.</i>			
298. (A) Last Blocks, rough turned - - - - - ad val.	Free	Free	5 per cent.
(B) Lasts and Trees, wooden - - - - - ad val.	25 per cent.	35 per cent.	40 per cent.
299. (A) Broom Stocks, being square timber rough sawn into sizes suitable for the manufacture of broom handles ad val.	20 per cent.	20 per cent.	20 per cent.
(B) Brushmakers' Woodware and Turnery - ad val.	30 per cent.	35 per cent.	40 per cent.
300. Woodware for Vehicles, viz.:—			
(A) Felloes, hickory, cut, shaped, or bent, plain, in the rough - - - - - ad val.	15 per cent.	15 per cent.	15 per cent.
(B) Hubs, elm, with or without metal bands - ad val.	15 per cent.	15 per cent.	15 per cent.; and on and after 11th November, 1921, 25 per cent.
(C) Hubs, prepared, n.e.i. - - - - - each	1s. 3d.	1s. 3d.	1s. 3d.
(D) Rims, hickory, bent, squared, plain, in the rough ad val.	15 per cent.	15 per cent.	15 per cent.
(E) Rims, n.e.i. - - - - - each	1s. 3d.	1s. 3d.	1s. 3d.
(F) Spokes, hickory, rough-turned, but not shouldered or tenoned - - - - - ad val.	5 per cent.	5 per cent.	5 per cent.
(G) Spokes, hickory, dressed, 2 in. and under in diameter - - - - - ad val.	15 per cent.	15 per cent.	15 per cent.; and on and after 11th No- vember, 1921, 25 per cent.
(H) Spokes, dressed or prepared (not being of hickory), 2 in. or under in diameter - - - - - per 100	12s.	12s.	12s.
(I) Bars, Shaft and Whiffletree - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
(J) Poles and Shafts, in the rough, bent, undressed, or dressed - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
301. Wicker, Bamboo, and Cane:—			
(A) Bamboo, clouded - - - - -	Free	Free	Free
(B) Canes and Rattans, and Bamboo unmanufactured -	Free	Free	Free
(C) Cane, compressed, in sheet and unshaped, and enamelled - - - - -	Free	Free	Free
(D) Basketware n.e.i. - - - - - ad val.	35 per cent.	40 per cent.	45 per cent.
(E) Wicker, Bamboo, and Cane, all manufactures of, n.e.i., whether partly or wholly finished, including Bamboo Rules - - - - - ad val.	40 per cent.	45 per cent.	50 per cent.
And on and after 30th June, 1921			
(A) Bamboo, clouded - - - - -	Free	Free	Free
(B) Canes and Rattans, and Bamboo unmanufactured -	Free	Free	Free
(C) Cane, compressed, in sheet and unshaped, and enamelled - - - - -	Free	Free	Free
(D) Wicker, Bamboo, and Cane, all manufactures of, n.e.i., whether partly or wholly finished, including Bamboo Rules - - - - - ad val.	40 per cent.	45 per cent.	50 per cent.
302. (A) Handles, wooden, imported with tools admissible under Item 219, attached or unattached—one handle for each tool - - - - - ad val.	Free	5 per cent.	10 per cent.
(B) Tool Handles of wood, unattached, n.e.i. - ad val.	25 per cent.	30 per cent.	35 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division X.—Wood, Wicker, and Cane—<i>continued.</i>			
303. (A) Wood, all articles made of, n.e.i., whether partly or wholly finished; Bellows; Sashes, and Frames; Window Screens; Walking Sticks; Hods; Mallets; Rakes; Grain Shovels; Saw Frames; Mitre Boxes; Wood Split Pulleys; Wood Bungs; Wood Type; Rules, Rulers, Parallel Rulers, Set and T Squares, and Protractors, when partly or wholly of wood, except when imported in sets of drawing or mathematical instruments; Washboards; Knifeboards - ad val.	30 per cent.	40 per cent.	45 per cent.
(B) Incubators, n.e.i.; Foster Mothers and Brooders	£2	£2 5s.	£2 5s.
each or ad val. whichever rate returns the higher duty	30 per cent.	35 per cent.	35 per cent.
(C) Wood Wool - ad val.	20 per cent.	20 per cent.	20 per cent.
(D) Clothes Pegs— On and after 30th June, 1921 per gross	1s.	1s.	1s. 6d.
304. Oars and Sculls - ad val.	20 per cent.	25 per cent.	30 per cent.
305. (A) Furniture n.e.i., including any article of wood or partly of wood, wholly or partly made up or finished and used in any building or premises, including hospitals; also Show Figures of all kinds - ad val.	35 per cent.	45 per cent.	50 per cent.
(B) Lounges and Settees of Wicker, Bamboo, or Cane but not including those of cane with wooden frames	8s. 9d.	10s.	11s. 3d.
each or ad val. whichever rate returns the higher duty	40 per cent.	45 per cent.	50 per cent.
(C) Chairs of Wicker, Bamboo, or Cane but not including those of cane with wooden frames - each	6s. 9d.	7s. 6d.	8s. 3d.
or ad val. whichever rate returns the higher duty	40 per cent.	45 per cent.	50 per cent.
(D) Chairs of Wood, with cane or other seats - each	3s.	4s.	5s.
or ad val. whichever rate returns the higher duty	35 per cent.	45 per cent.	50 per cent.
(E) Chair Seats of any material - ad val.	35 per cent.	45 per cent.	50 per cent.
306. Photograph Frames, Stands for Pictures, and Picture Frames, on pictures or otherwise, of any material ad val.	40 per cent.	50 per cent.	55 per cent.

DIVISION XI.—JEWELLERY AND FANCY GOODS.

307. Shells in their natural state; Weapons and Curios of aboriginal inhabitants of any country; Old Coins -	Free	Free	Free
308. Combs (toilet), and Shaving Sets not included under Item 376 (A) - ad val.	20 per cent.	25 per cent.	35 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XI.—Jewellery and Fancy Goods—<i>continued.</i>			
309. Fancy Goods, viz. :—			
(A) Card Cases, Cigar and Cigarette Cases Tubes and Holders, Hatpins, Matchboxes, Serviette Rings and Clips, Sovereign Purses, Snuff and Tobacco Boxes, partly or wholly of gold or silver except gold or silver plated and rolled gold - - - - - ad val.	40 per cent.	50 per cent.	55 per cent.
(B) Card Cases, Hatpins, Matchboxes, Serviette Rings and Clips, Sovereign Purses, n.e.i.; Button Hooks, Glove Stretchers, Shoe Horns and Lifts, Thimbles, Toys, Ivory and other ornamental figures, Feather Dusters - - - - - ad val.	25 per cent.	35 per cent.	50 per cent.
(C) Articles for personal wear, not including articles partly or wholly of gold silver or other precious metal or imitations thereof or partly or wholly of pearls or precious stones or imitations thereof, viz. :—Beads, Bangles, Necklets, Studs, Sleeve Links and Tie Clips - - - - - ad val.	25 per cent.	35 per cent.	50 per cent.
(D) N.E.I. - - - - - ad val.	25 per cent.	35 per cent.	50 per cent.
310. Articles used for outdoor and indoor games; Fishing Appliances n.e.i. - - - - - ad val.	30 per cent.	35 per cent.	45 per cent.
311. Bullion and Coin; Gold and Silver Bar Ingot and Sheet; Cameos, Intaglios, and Precious Stones, unset, including Pearls; Gold and Silver Wire for Embroidery Bullion, Purl; Coral unmanufactured in any manner whatever - - - - -	Free	Free	Free
312. (A) Jewellery, viz. :—Beads; Catches and Joints for Pins; Clasps n.e.i.; Points and Brooch Pins n.e.i. - - - - - ad val.	20 per cent.	30 per cent.	35 per cent.
(B) Points and Brooch Pins not being partly or wholly of gold or silver - - - - - ad val.	Free	Free	10 per cent.
313. Jewellery unfinished, viz. :—Unset Bracelets, Brooches, Necklets, Rings, and other Articles, prepared for setting, or such articles set with imitation precious stones - - - - - ad val.	45 per cent.	55 per cent.	60 per cent.
314. Jewellery, commonly known as rolled gold; Jewellery under 9-carat; Imitation Jewellery - - - - - ad val.	45 per cent.	55 per cent.	60 per cent.
315. Jewellery, n.e.i., including Bolt and Split Rings; Swivels; Ear Wires; Bars and Stampings used in manufacture of jewellery; Medals and Medallions of gold or silver; Buckles, Badges, Clasps, Slides, Buttons, and other Ornaments of gold or silver for attire; Combined Bracelets and Watches; Gold or Silver Safety Pins; Gold or Silver Bags and Purses; Lace, Braid, and Cord, and all articles n.e.i. partly or wholly made of gold or silver - - - - - ad val.	40 per cent.	50 per cent.	55 per cent.
316. Imitation; Reconstructed, and Synthetic Precious Stones and Pearls, unset; Cultured Pearls, unset - - - - - ad val.	Free	Free	20 per cent.
317. Watch and Clock Main and Hair Springs; Magnetic Compasses of all kinds except Prismatic Compasses and Compasses for external wear and Compasses of gold or silver or mounted in gold or silver; Ships' Chronometers, Patent Logs, and Sounding Machines; Microscopes; Telescopes; and Clinical Thermometers - - - - - ad val.	Free	5 per cent.	15 per cent.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XI.—Jewellery, and Fancy Goods—continued.			
318. (A) Watches, Clocks, and Chronometers, n.e.i.; Time Registers and Detectors; Opera, Field, and Marine Glasses; Pedometers; Pocket Counters and the like ad val.	25 per cent.	30 per cent.	45 per cent.
And on and after 30th June, 1921			
(A) (1) Clocks, n.e.i.; Time Registers and Detectors; Opera, Field, and Marine Glasses; Pedometers; Pocket Counters and the like - ad val.	25 per cent.	30 per cent.	45 per cent.
(2) Watches and Chronometers, n.e.i. - ad val.	10 per cent.	20 per cent.	30 per cent.
And on and after 10th November, 1921			
(A) (1) Clocks, n.e.i.; Opera, Field, and Marine Glasses; Pedometers; Pocket Counters and the like ad val.	25 per cent.	30 per cent.	45 per cent.
(2) Watches and Chronometers, n.e.i.; Time Registers and Detectors - ad val.	10 per cent.	20 per cent.	30 per cent.
(3) Watch Movements, n.e.i., as prescribed by Departmental By-laws - ad val.	Free	10 per cent.	15 per cent.
(B) Movements and parts of Movements, n.e.i., for use in the manufacture of Clocks, as prescribed by Departmental By-laws - ad val.	10 per cent.	20 per cent.	25 per cent.
(C) Parts for use in the manufacture of Opera, Field and Marine Glasses, as prescribed by Departmental By-laws - ad val.	10 per cent.	20 per cent.	25 per cent.
319. (A) Records for Gramophones, Phonographs, and other Talking Machines - ad val.	Free	5 per cent.	10 per cent.
(B) Gramophones, Phonographs, and other Talking Machines, including cases (but not horns) imported with machines - ad val.	25 per cent.	30 per cent.	35 per cent.
320. (A) Home Kinematographs - ad val.	Free	Free	10 per cent.
(B) Kinematographs n.e.i. - ad val.	25 per cent.	35 per cent.	40 per cent.
And on and after 30th June, 1921			
(B) Kinematographs n.e.i. including Arc Lamps for projection purposes - ad val.	25 per cent.	35 per cent.	40 per cent.
(C) Films for Kinematographs—			
(1) Sensitized Films, and Films n.e.i. -	Free	Free	Free
(2) Exposed or Developed Films representing Dramatic or Australian Subjects - per lineal foot	1d.	1½d.	1½d.
And on and after 30th June, 1921			
(C) (1) Sensitized Films, and Films n.e.i. -	Free	Free	Free
(2) Exposed or developed Films representing dramatic or Australian subjects:—			
(a) Suitable for use only with Home Kinematographs - per lineal foot	½d.	½d.	½d.
(b) Other - per lineal foot	1d.	3d.; and on and after 10th November, 1921, 1½d.	3d.; and on and after 10th November, 1921, 1½d.
Provided that any such films printed from a negative which was not the produce or manufacture of the United Kingdom shall not be entitled to entry at the rate of the British Preferential Tariff under this sub-item.			

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XI.—Jewellery and Fancy Goods—<i>continued.</i>			
321. Spectacles and Spectacle Frames, Magnifying and Reading Glasses, viz.:—			
(A) Wholly or partly of gold or silver (not being included in sub-item (B)) - - - - - ad val.	40 per cent.	50 per cent.	55 per cent.
(B) Rolled-gold, gold-filled, gold-cased, gold-plated, or gilt - - - - - ad val.	10 per cent.	10 per cent.	20 per cent.
(C) N.E.I. - - - - - ad val.	Free	Free	10 per cent.
And on and after 30th June, 1921			
321. Spectacles and Spectacle Frames, Magnifying and Reading Glasses, viz.:—			
(A) Wholly or partly of gold or silver (not being included in sub-item (B)) - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
(B) Rolled-gold, gold-filled, gold-cased, gold-plated or gilt, including the articles named when fitted with pads, bridges, or knuckles of gold - - - - - ad val.	10 per cent.	10 per cent.	20 per cent.
(C) N.E.I. - - - - - ad val.	Free	Free	10 per cent.
322. Spectacle Cases, of all kinds not being partly or wholly of gold or silver, or gold or silver plated - - - - - ad val.	15 per cent.	20 per cent.	30 per cent.
DIVISION XII.—HIDES, LEATHER, AND RUBBER.			
323. Hides and Skins, viz.:—			
(A) Sheep Skins, raw; Goat Skins, raw or pickled - - - - -	Free	Free	Free
(B) Hides, limed or fleshed or split - - - - - per hide	3s.	3s.	3s.
324. Leather, viz.:—			
(A) Chamois Leather - - - - -	Free	Free	Free
And on and after 31st March, 1922			
ad val.	20 per cent.	25 per cent.	30 per cent.
(B) Crust or Rough Tanned Goat Skins, Persian Sheep Skins, and Skivers; Hog Skins - - - - - ad val.	10 per cent.	10 per cent.	10 per cent.
(C) (1) Patent and Enamelled - - - - - per square foot	3d.	3½d.	4d.
(2) Glacé Kid - - - - - ad val.	30 per cent.	40 per cent.	45 per cent.
(3) Calf, other than Patent and Enamelled - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
(4) N.E.I. - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
And on and after 30th June, 1921			
(C) (1) Patent and Enamelled - - - - - per square foot	3d.	4d.	6d.
or ad val.	25 per cent.	30 per cent.	35 per cent.
whichever rate returns the higher duty			
(2) Glacé Kid - - - - - per square foot	9d.	11d.	12d.
or ad val.	25 per cent.	30 per cent.	35 per cent.
whichever rate returns the higher duty			
(3) Calf, other than Patent and Enamelled - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
(4) N.E.I. - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
(D) Belt Butts - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
325. (A) Leather Manufactures n.e.i.; Leather cut into shape; Harness n.e.i.; Razor Straps; Whips, including handles, keepers, thongs and lashes - - - - - ad val.	35 per cent.	40 per cent.	45 per cent.
(B) Harness and Buggy Saddles - - - - - each	7s.	7s. 6d.	8s.
or ad val.	35 per cent.	40 per cent.	45 per cent.
whichever rate returns the higher duty			
326. Leather, Rubber, Canvas, and Composition Belting, and Green Hide for belting and other purposes - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XII.—Hides, Leather, and Rubber—continued.			
327. (A) Slipper Forms and Piece Goods (except Slipper Sole Felt) suitable for Boots, Shoes, and Slippers, as prescribed by Departmental By-laws - - ad val.	Free	5 per cent.	15 per cent.
(B) Slipper Sole Felt - - - - ad val.	20 per cent.	25 per cent.	35 per cent.
328. Goloshes, Rubber Sand Boots and Shoes and Plimsolls ad val.	25 per cent.	30 per cent.	35 per cent.
And on and after 30th June, 1921 per pair or ad val.	1s. 6d. 25 per cent.	1s. 9d. 30 per cent.	2s. 35 per cent.
whichever rate returns the higher duty			
329. Boots, Shoes, Slippers, Clogs, Pattens, and other footwear (of any material), n.e.i.; Boot and Shoe Uppers and Tops; Cork, Leather, or other Socks or Soles n.e.i. ad val.	40 per cent.	45 per cent.	50 per cent.
And on and after 11th November, 1921 ad val.	35 per cent.	40 per cent.	45 per cent.
330. Boots, Rubber, viz. :— Gum and Wading Boots - - - - ad val.	Free	5 per cent.	10 per cent.
331. Rubber and Rubber Manufactures, viz. :— Rubber, crude; Rubber Waste; Hard Rubber, in sheets; Rubber Thread; Boot and Apparel Elastics; Masticated Rubber; Rubber, powdered or reclaimed - - - -	Free	Free	Free
332. (A) Rubber Syringes, Enemas, Injection Bottles, Urinals, Air and Water Beds, Air Cushions and Pillows, and cut-sheet Surgical Tubing - - ad val.	25 per cent.	30 per cent.	40 per cent.
(B) Rubber and other Hose; Rubber Manufactures, n.e.i., and Articles, n.e.i., in which rubber forms a part, including Bandages, Elastic Stockings, Leggings, Knee Caps, Thigh-pieces and Wristlets, Rubber Gloves, including Surgeons', Hat-makers' Press Bags and Rings, Gas Bags, Soles, Pads, and Heels, Cash Mats, Rubbered Tyre Fabric, Tyre Rubber, Rubber Stoppers or Corks, Photographic Accessories of Rubber not being integral parts of cameras; Cycle and Motor Car Repair Outfits - ad val.	25 per cent.	30 per cent.	40 per cent.
And on and after 30th June, 1921			
(B) Rubber and other Hose; Rubber Manufactures, n.e.i., and Articles, n.e.i., in which rubber forms a part, including Bandages, Elastic Stockings, Leggings, Knee Caps, Thigh-pieces and Wristlets, Rubber Gloves, including Surgeons', Hat-makers' Press Bags and Rings, Gas Bags, Soles, Pads, and Heels, Cash Mats, Rubbered Tyre Fabric, Tyre Rubber, Photographic Accessories of Rubber not being integral parts of cameras; Cycle and Motor Car Repair Outfits - ad val.	25 per cent.	30 per cent.	40 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XII.—Hides, Leather, and Rubber—<i>continued.</i>			
332.— <i>continued.</i>			
(c) Floor and Carriage Mats of Rubber - - - ad val. And on and after 28th May, 1921	25 per cent.	30 per cent.	40 per cent.
(c) Floor Coverings and Floor and Carriage Mats of Rubber - - - ad val.	25 per cent.	30 per cent.	40 per cent.
(d) Any article composed wholly or in part of a rubber substitute shall be charged at the rate to which the article would be liable if it were composed wholly or in part of rubber.			
333. (A) Pneumatic Rubber Tyres, and Tubes therefor, valved or unvalved—			
(1) Covers weighing each 2½ lb. or less; Tubes weighing each 1 lb. or less - - - ad val.	25 per cent.	35 per cent.	40 per cent.
(2) Covers weighing each over 2½ lb.; Tubes weighing each over 1 lb. - - - per lb. or ad val.	1s. 6d. 25 per cent.	2s. 35 per cent.	2s. 6d. 40 per cent.
whichever rate returns the higher duty			
(b) Rubber Tyres other than pneumatic, including compositions made up in form and size suitable for use with pneumatic tyre covers as a substitute for the inner tube - - - ad val.	25 per cent.	35 per cent.	40 per cent.

DIVISION XIII.—PAPER AND STATIONERY.

334. Paper*, viz. :—*

* "Board", when applied to paper, means a paper which, at the size of 20 x 25 inches or its equivalent weighs 70 lb. or over per ream of 480 sheets.

(A) Pulp, for manufacturing paper - - - - -	Free	Free	Free
(B) Paper Shavings and Waste Paper for manufacturing paper - - - - -	Free	Free	Free
(c) (1) News Printing, not glazed mill-glazed or coated, in rolls not less than 10 inches in width or in sheets not less than 20 inches by 25 inches or its equivalent - - - ad val.	5 per cent.	10 per cent.	10 per cent.
And on and after 6th July, 1921	Free	£3	£3
(2) Printing, n.e.i., (glazed, unglazed, mill-glazed, or coated) not ruled or printed in any way in rolls not less than 10 inches in width or in sheets not less than 20 inches by 25 inches or its equivalent - - - ad val.	5 per cent.	10 per cent.	15 per cent.
And on and after 11th November, 1921	Free	£3	£3
(3) Printing n.e.i. - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
(d) (1) Copying and Manifold Copying, in sheets or rolls, weight not to exceed 9 lb. for 480 sheets 20 x 30 inches - - - ad val.	Free	5 per cent.	10 per cent.
(2) Tissue, and Tissue Cap Paper and Paper for paper patterns, in sheets or rolls - - - per cwt. or ad val.	6s. 30 per cent.	7s. 35 per cent.	8s. 40 per cent.
whichever rate returns the higher duty			
And on and after 6th July, 1921	6s.	7s.	8s.
per cwt. or ad val.	15 per cent.	20 per cent.	25 per cent.
whichever rate returns the higher duty			

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XIII.—Paper and Stationery—continued.			
334. Paper—continued.			
(E) Monotype Paper for use in the monotype machine ad val.	Free	5 per cent.	10 per cent.
(F) (1) Writing and Typewriting Paper (plain), in sheets not less than 16 x 13 inches - ad val.	20 per cent.	25 per cent.	30 per cent.
(2) Writing and Typewriting Paper (plain), in sheets less than 16 x 13 inches - ad val.	35 per cent.	40 per cent.	45 per cent.
And on and after 6th July, 1921			
(F) Writing and Typewriting Paper (plain), not including duplicating—			
(1) In sheets not less than 16 x 13 inches ad val.	5 per cent.	10 per cent.	15 per cent.
And on and after 1st July, 1923			
ad val.	20 per cent.	25 per cent.	30 per cent.
(2) In sheets less than 16 x 13 inches - ad val.	30 per cent.	35 per cent.	40 per cent.
(G) (1) Wrapping of all colours (glazed, unglazed, or mill-glazed), browns, caps not elsewhere specified, casings, sealings, nature or ochre browns, sul- phites, sugars, and all other bag papers, candle carton paper, paper felt and carpet felt paper per cwt.	6s.	7s.	8s.
or ad val.	30 per cent.	35 per cent.	40 per cent.
whichever rate returns the higher duty			
(2) Fruit Wrapping as prescribed by Departmental By-laws - ad val.	Free	5 per cent.	10 per cent.
(3) Bags, n.e.i. - - - - - per cwt.	10s.	11s.	12s.
or ad val.	30 per cent.	35 per cent.	40 per cent.
whichever rate returns the higher duty			
And on and after 6th July, 1921			
(G) (1) Wrapping of all colours (glazed, unglazed, or mill- glazed), browns, caps not elsewhere specified, casings, sealings, nature or ochre browns, sul- phites, sugars, and all other bag papers, candle carton paper, paper felt and carpet felt paper per cwt.	8s.	9s.	10s.
(2) Fruit Wrapping as prescribed by Departmental By-laws - - - - -	Free	Free	Free
(3) Bags, n.e.i. - - - - - per cwt.	12s.	13s.	14s.
or ad val.	30 per cent.	35 per cent.	40 per cent.
whichever rate returns the higher duty			
(H) True Vegetable Parchment— In sizes not less than 8 x 38 inches or its equiva- lent - - - - - ad val.	Free	5 per cent.	10 per cent.
(I) Roofing and Sheathing Felt and Paper; Electric Insulating Paper and Boards - ad val.	30 per cent.	35 per cent.	40 per cent.
(J) Cartridge Paper of all colours (glazed, mill-glazed, rough or smooth) and Blotting Paper, irrespec- tive of weight - - - - - per cwt.	6s.	7s.	8s.
And on and after 6th July, 1921			
(J) Cartridge Paper of all colours (glazed, mill-glazed, rough or smooth), Duplicating Paper, Absorb- ent Paper for Copying Machines, and Blotting Paper, irrespective of weight - - - - - per cwt.	8s.	9s.	10s.
(K) Surface Coated Paper n.e.i., plain or embossed, also Marble and Foil Paper - - - - - ad val.	Free	5 per cent.	10 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XIII.—Paper and Stationery—<i>continued.</i>			
334. Paper— <i>continued.</i>			
And on and after 6th July, 1921			
(K) Surface Coated Paper n.e.i., plain or embossed, also Marble and Foil Paper; Box-makers' design-printed, fancy, coated, or friction-glazed Covering Papers, as prescribed by Departmental By-laws - - - - - ad val.	Free	5 per cent.	10 per cent.
(L) (1) Stay Paper and Stay Cloth, gummed on one side, in rolls cut to a width of not more than two inches - - - - - ad val.	Free	5 per cent.	10 per cent.
(2) Gummed Paper, n.e.i. - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
(M) Emery Paper, Emery Cloth, Flint Paper (being Glass Paper), Flint Cloth, Filter Paper, Litmus Paper - - - - - ad val.	Free	5 per cent.	10 per cent.
And on and after 6th July, 1921			
(M) Emery Paper, Emery Cloth, Flint Paper (being Glass Paper), Flint Cloth, Filter Paper, Litmus Paper, irrespective of size and shape - - - - - ad val.	Free	5 per cent.	10 per cent.
(N) Stencil, Carbon, and other similarly prepared copying papers, in packets or otherwise - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
(O) (1) N.E.I.; Cover Paper, and Pressings - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
(2) Paperhangings or Wall Papers - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
And on and after 6th July, 1921			
(O) (1) Cover Paper and Pressings - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
(2) N.E.I.; Paperhangings or Wall Papers - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
(P) Paper and Boards specially prepared for coating with photographic emulsions, as prescribed by Departmental By-laws - - - - - ad val.	Free	5 per cent.	10 per cent.
(Q) Boards n.e.i. - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
And on and after 6th July, 1921			
(R) Millboards - - - - - ad val.	25 per cent.	30 per cent.	40 per cent.
(S) (1) Strawboard - - - - - ad val.	Free	5 per cent.	15 per cent.
(2) Strawboard, corrugated - - - - - per cwt.	2s.	2s. 6d.	3s. 6d.
(T) Vesta and Match-boxes, empty, n.e.i. - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
(U) Vesta and Match-boxes having advertisements thereon, empty - - - - - per gross	3d.	3½d.	4d.
(V) Cards, playing, in sheet or cut - - - - - per dozen packs	8d. 3s.	9d. 3s. 6d.	10d. 4s.
335. Fashion Plates and Books - - - - - ad val.	Free	5 per cent.	10 per cent.
336. (A) Parchment, cut and uncut - - - - - ad val.	10 per cent.	15 per cent.	20 per cent.
(B) Parchment printed - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
337. (A) Transfers, Ceramic, for pottery - - - - - ad val.	Free	5 per cent.	10 per cent.
(B) Transfers, n.e.i. - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
338. Paper, viz.:—			
(A) Manufactures of, or articles partly manufactured of, framed (including the weight of the frame), or unframed, having advertisements thereon; Price Lists, Catalogues, Circulars, Prospectuses, Showcards, and Printed, Photographed or Lithographed Matter, Pictures n.e.i., and Posters of all kinds, used or intended to be used for advertising purposes; all Printed or Embossed Bags or Containers; Calendars,			

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XIII.—Paper and Stationery—<i>continued.</i>			
338. Paper— <i>continued.</i> Almanacs, and Diaries; Australian Directories, Guides, and Timetables; Paper Patterns; Labels of all kinds; Tickets, printed, viz., Railway, Tramway, and other, including paper and board printed or prepared in any way therefor; Billheads, Memorandum Forms, and all other printed, ruled, or engraved Forms of Paper, n.e.i.; also Printed Wrapping Paper, and Printed Surface Coated Paper - per lb. or ad val.	8d. 35 per cent.	9d. 40 per cent.	10d. 45 per cent.
whichever rate returns the higher duty And on and after 6th July, 1921			
(A) Manufactures of, or articles partly manufactured of, framed (including the weight of the frame), or unframed, having advertisements thereon; Price Lists, Catalogues, Circulars, Prospectuses, Show-cards, and Printed, Photographed or Lithographed Matter, Pictures n.e.i., and Posters of all kinds, used or intended to be used for advertising purposes; Pictures used or intended to be used in the manufacture of box tops, pad covers, calendars, almanacs and the like; all Printed or Embossed Bags or Containers; Calendars, Almanacs, and Diaries; Australian Directories, Guides, and Timetables; Paper Patterns; Labels of all kinds; Tickets, printed, viz., Railway, Tramway, and other, including paper and board printed or prepared in any way therefor; Billheads, Memorandum Forms, and all other printed, ruled, or engraved Forms of Paper, n.e.i.; also Printed Wrapping Paper, and Printed Surface Coated Paper - per lb. or ad val.	8d. 35 per cent.	9d. 40 per cent.	10d. 45 per cent.
whichever rate returns the higher duty			
(B) Printed Matter and Photographs the property of any public institution and intended for deposit or exhibition therein	Free	Free	Free
339. Books n.e.i. and Printed Matter n.e.i.	Free	Free	Free
(A) Stationery, manufactured; including Bill Files and Letter Clips; Papers ruled or bordered by waterline or likewise; Date Cases and Cards; Albums, of all kinds; Cards, and Booklets, viz., Printers', Menu, Christmas, and similar kinds; Scraps; Ink Bottles; Ink-wells; Ink Stands; Paper Knives; Memo. Slates and Tablets; Sealing and Bottling Wax; Post-cards n.e.i.; Book-markers; Writing Desks (not being furniture); Writing Cases; Stationery Cases; Paper Binders; Card Hangers; Pen Racks; Book-binders' Staples - ad val.	30 per cent.	35 per cent.	40 per cent.
(B) Books, viz.:—Account, Betting, Cheque, Copy, Copying, Drawing, Exercise, Guard, Letter, Memo., Pocket, Receipt, Sketch, and the like - ad val.	35 per cent.	40 per cent.	45 per cent.
(C) Manufactures of Paper n.e.i.; Paper Parasols; and Paper and Board in the form of discs, ovals, small squares, and other small shapes, for all purposes when not elsewhere dutiable at a higher rate ad val.	35 per cent.	40 per cent.	45 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XIII.—Paper and Stationery—<i>continued.</i>			
340— <i>continued.</i>			
And on and after 11th November, 1921			
(c) Manufactures of Paper n.e.i. ; Paper Parasols ; Paper in rolls or reels of less than 6 inches in width and Paper and Board in the form of discs, ovals, small squares, and other small shapes, for all purposes when not elsewhere dutiable at a higher rate ad val.	35 per cent.	40 per cent.	45 per cent.
(d) Matrices for stereotyping purposes, 6 square inches or under - - - - - each	1s. 2d.	1s. 6d. 3d.	2s. 4d.
For every square inch over 6 square inches - - -			
When Matrices are imported containing more than one design, duty shall be charged on each design as if it were a separate matrice.			
341. Writing Ink and Ink Powders ; Liquid Drawing Ink ad val.	30 per cent.	35 per cent.	40 per cent.
342. Black Printing Ink, the Home Consumption value of which does not exceed 6d. per lb., in packages containing not less than 1 cwt. - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
343. Printing and Stencilling Inks, n.e.i. - - - - - per lb. or ad val.	8d. 30 per cent.	9d. 35 per cent.	10d. 40 per cent.
whichever rate returns the higher duty			
344. (A) Maps of Australia or any part thereof - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
(B) Maps n.e.i. ; Charts, n.e.i. - - - - - ad val.	Free	5 per cent.	10 per cent.
(C) Charts for manuscript use - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
345. Globes, geographical, topographical, and astronomical ad val.	Free	5 per cent.	10 per cent.
346. (A) Pencils of wood, including Pencils with metal or other clamps or attachments, also Pen-handles of wood (including metal attachments for nibs) - ad val.	Free	5 per cent.	10 per cent.
And on and after 6th July, 1921 ad val.	Free	10 per cent.	15 per cent.
(B) Penholders other than of wood, not being partly or wholly of gold or silver - - - - - ad val.	Free	5 per cent.	10 per cent.
(C) Fountain Pens ; Pencils n.e.i. ; and Pens n.e.i. without holders or not including holders - - - - - ad val.	Free	5 per cent.	10 per cent.
(D) The articles enumerated in sub-items (A), (B), and (C), when in fancy boxes - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
(E) Pen and Pencil Sets and Boxes for school use - ad val.	Free	5 per cent.	10 per cent.
And on and after 6th July, 1921			
(F) Pen and Pencil Cases and Boxes for School use, fitted or not fitted - - - - - ad val.	15 per cent.	25 per cent.	35 per cent.
(G) Fancy Pencils ; Pencil Cases partly or wholly of gold, silver, aluminium, or nickel ; Pen and Pencil Sets and Penholders, n.e.i. - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
347. Paint Boxes of all kinds when completely fitted - ad val.	Free	10 per cent.	15 per cent.
348. School and Drawing Slates ; Slate Pencils - - - - - ad val.	Free	10 per cent.	15 per cent.
And on and after 6th July, 1921			
348. (A) School Slates - - - - - ad val.	15 per cent.	25 per cent.	30 per cent.
(B) Drawing Slates ; Slate Pencils - - - - - ad val.	Free	10 per cent.	15 per cent.
349. Kindergarten Materials as prescribed by Departmental By-laws - - - - - ad val.	Free	5 per cent.	10 per cent.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
DIVISION XIV.—VEHICLES.			
350. Balls for Cycle Bearings - - - - - ad val.	Free	Free	10 per cent.
351. (A) Cycle Motor Cycle and Side Car parts n.e.i. (except of leather or rubber), including Steel Bars for the manufacture of Rims, Ball Heads not permanently joined and parts thereof plated or unplated, Bottom Brackets including Bracket Shells and plated or unplated Axles Cups Cranks Cotter and Locking Pins Lubricators and Chain Wheels, Hubs including Sprocket Wheels Lock Rings and Free Wheel Clutches, Lugs, Fork Ends, Bridges, Nipples, Spokes, Spoke Washers, Chains, Pedals and metal parts thereof, as prescribed by Departmental By-laws - - - - - ad val.	Free	Free	5 per cent.
(B) Valves for pneumatic tyres; Cyclometers; Speedometers ad val.	Free	Free	5 per cent.
And on and after 30th June, 1921			
(B) Valves for pneumatic tyres; Cyclometers; Speedometers; Brake and Transmission Linings - ad val.	Free	Free	5 per cent.
352. (A) Cycle Motor Cycle and Side Car parts 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.	20 per cent.	20 per cent.	30 per cent.
(B) Parts of Side Car Undercarriage or Chassis imported in sets, including Tubing cut to size, but not including wheels or parts thereof; also parts of such undercarriage or chassis imported separately, if not elsewhere included - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
(C) Horns, Warning Devices n.e.i., Reflectors, and Reflex Rear Lights, for use on bicycles and motor or other vehicles - - - - - ad val.	20 per cent.	20 per cent.	30 per cent.
353. Bicycles, Tricycles, and similar Vehicles, n.e.i., and Frames thereof, whether partly or wholly finished - each or ad val.	20s. 30 per cent.	22s. 6d. 35 per cent.	25s. 40 per cent.
whichever rate returns the higher duty			
354. Motor Cycles, Side Cars, Motor Tricycles and similar Vehicles, n.e.i., and Frames thereof, whether partly or wholly finished - - - - - each or ad val.	£10 30 per cent.	£11 35 per cent.	£12 40 per cent.
whichever rate returns the higher duty			
And on and after 30th June, 1921			
354. (A) Side Cars, Motor Tricycles and similar Vehicles, n.e.i., and Frames thereof, whether partly or wholly finished - - - - - each or ad val.	£10 30 per cent.	£11 35 per cent.	£12 40 per cent.
whichever rate returns the higher duty			
(B) Motor Cycles, and Frames thereof, whether wholly or partly finished - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.	
Division XIV.—Vehicles—continued.				
355. Children's Tricycles and Quadricycles	ad val.	25 per cent.	30 per cent.	40 per cent.
356. Perambulator or Go-cart parts n.e.i.	ad val.	15 per cent.	20 per cent.	25 per cent.
357. Perambulators and Go-carts, and bodies therefor - ad val.		30 per cent.	35 per cent.	40 per cent.
And on and after 11th November, 1921				
357. Perambulators and Go-carts, and bodies and wheels therefor	ad val.	30 per cent.	35 per cent.	40 per cent.
358. (A) Aeroplanes, and other Aircraft including Balloons and Parachutes	ad val.	Free	Free	10 per cent.
And on and after 1st January, 1923				
(B) Parts and Materials, used in the manufacture or repair of Aeroplanes and other Aircraft, as prescribed by Departmental By-laws	ad val.	25 per cent.	30 per cent.	35 per cent.
(C) Landing Lights specially constructed for use in aerodromes for night flying—On and after 30th June, 1921	ad val.	Free	Free	10 per cent.
359. Vehicle parts, viz. :—				
(A) Axles and Axle Boxes, Roller bearing and Ball bearing, as prescribed by Departmental By-laws	ad val.	Free	Free	10 per cent.
(B) Steel or Iron Wheels and Steel-tyred Wheels for use on Railways and Tramways, and all Steel or Iron parts for such wheels, including axles	ad val.	35 per cent.	45 per cent.	55 per cent.
(C) Parts of Railway and Tramway Vehicles propelled by petrol, steam, electricity, oil, or alcohol, n.e.i., whether incorporated in the complete vehicle or separate, viz. :—				
(1) Bodies	ad val.	35 per cent.	45 per cent.	55 per cent.
(2) Chassis	ad val.	25 per cent.	30 per cent.	35 per cent.
(D) Parts of Vehicles with self-contained power, propelled by petrol, steam, electricity, oil, or alcohol, n.e.i., whether incorporated in the complete vehicle or separate, viz. :—				
(1) Single-seated Bodies	each	£30	£35	£40
(2) Double-seated Bodies	each	£50	£55	£60
(3) Bodies with fixed or movable canopy tops, e.g., Landalette, Limousine, Taxi-cab, and similar Types, and n.e.i.	each	£65	£70	£75
	or ad val.	40 per cent.	50 per cent.	55 per cent.
whichever rate returns the higher duty				
(4) Chassis, but not including Rubber Tyres :—				
(a) Unassembled	ad val.	7½ per cent.	12½ per cent.	17½ per cent.
(b) Assembled	ad val.	10 per cent.	15 per cent.	20 per cent.
And on and after 1st July, 1921				
(4) Chassis, but not including Rubber Tyres :—				
(a) Unassembled	ad val.	5 per cent.	7½ per cent.	10 per cent.
(b) Assembled	ad val.	7½ per cent.	10 per cent.	12½ per cent.
The word "Bodies" in sub-items (1), (2), and (3) includes Dashboards, Footboards, and Mudguards when imported with bodies of which they form a part.				
(E) Parts of Bodies enumerated in sub-items (D) (1), (D) (2), and (D) (3) being complete sets of Metal Panels :—				
(1) For Single-seated Bodies	per set	£15	£17 10s.	£20
(2) For Double-seated Bodies	per set	£25	£27 10s.	£30
(3) For Bodies with fixed or movable canopy tops and Bodies n.e.i.	per set	£32 10s.	£35	£37 10s.
(F) Vehicle Parts, n.e.i., including Undergear (inclusive of Axles, Springs, and Arms), Axles n.e.i., Springs, Hoods, Wheels n.e.i., and Bodies n.e.i.	ad val.	40 per cent.	50 per cent.	55 per cent.
360. Vehicles n.e.i.	ad val.	35 per cent.	45 per cent.	53 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XV.—Musical Instruments—<i>continued.</i>			
366. Musical Instruments, n.e.i.; Musical Boxes; Piano Players, and other Attachments or Articles n.e.i., for rendering music by mechanical process; Metronomes and the like - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
DIVISION XVI.—MISCELLANEOUS.			
367. 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.	25 per cent.	30 per cent.	35 per cent.
368. Articles specially designed and imported for the use of the Blind, Deaf, and Dumb, when imported by governing bodies of public institutions having the care thereof -	Free	Free	Free
369. Articles, not included under any other heading in the Tariff, of Celluloid, Xylonite, Bone, Ivory, Pulp, Papier-maché, Indurated Fibre, or Asbestos - - - - - ad val.	25 per cent.	30 per cent.	40 per cent.
370. Articles imported by or being the property of the Commonwealth not being for the purposes of trade - - - - -	Free	Free	Free
371. Articles imported, or purchased in bond, for the official use of the Governor-General and declared as being for such official use - - - - -	Free	Free	Free
372. Articles imported, or purchased in bond, for the official use of the State Governors and declared as being for such official use - - - - -	Free	Free	Free
373. 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
374. (A) Asbestos Millboards, Asbestos Yarn, Asbestos Cloth (with or without wire) unproofed - - - - - ad val.	Free	5 per cent.	15 per cent.
(B) Asbestos, Cotton, and other packings, including Asbestos Cloth (with or without wire) proofed with rubber; Asbestos Cord; Brake and Transmission Linings - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
And on and after 30th June, 1921			
(B) Asbestos, Cotton, and other packings, including Asbestos Cloth (with or without wire) proofed with rubber; Asbestos Cord - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
(C) Asbestos Pipe and Boiler Covering; Asbestos Mattresses for Boilers - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
(D) Silicate of Cotton (Slag Wool) and Mineral Wool and Mats made thereof; Felts Fabrics and Compositions for covering pipes and boilers - - - - - ad val.	20 per cent.	25 per cent.	35 per cent.
375. (A) Atomizers for mining purposes - - - - - ad val.	Free	5 per cent.	10 per cent.
(B) Atomizers n.e.i., Fumigators, Odorizers, Vaporizers, and the like - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous—continued.			
376. Bags and Purses, n.e.i., Wallets, Baskets, Boxes, Cases, or Trunks, with or without fittings, viz.:—			
(A) Fancy, other than of metal or glass; hand; jewel, other than of metal or glass; trinket, other than of metal or glass; sporting; travelling, other than of metal; picnic; toilet; dressing; glove; handkerchief; collar; work; satchels; reticules; valises; companions - ad val.	35 per cent.	40 per cent.	50 per cent.
Or a duty on any article mentioned in this sub-item not subject to the rate under the British Preferential Tariff of - each	...	1s.	1s. 6d.
whichever rate returns the higher duty			
(B) Jewel, Trinket, and other Fancy Boxes, of metal or glass - ad val.	35 per cent.	40 per cent.	50 per cent.
(C) Fancy Boxes containing free goods or goods subject to a specific rate - ad val.	35 per cent.	40 per cent.	50 per cent.
(D) Fancy Boxes containing goods subject to duty ad valorem to be dutiable at the same rate as the goods.			
And on and after 7th July, 1921			
376. Bags, Baskets, Boxes, Cases, Trunks, Purses, Wallets, with or without fittings, viz.:—			
(A) Bags, hand (including Ladies' Hand Bags and Purse Bags, except of metal), sporting, travelling; Baskets, sporting, travelling, picnic; Cases, toilet, dressing, travelling; Trunks, travelling; Companions, Reticules, Satchels, Valises - ad val.	35 per cent.	40 per cent.	50 per cent.
Or a duty on any article mentioned in this sub-item not subject to the rate under the British Preferential Tariff of - each	..	1s.	1s. 6d.
whichever rate returns the higher duty			
(B) Bags, Ladies' hand and purse, of metal other than gold or silver; Baskets, work, and Baskets, n.e.i.; Boxes and Cases, collar, fancy, glove, handkerchief, jewel, musical instrument, pin, puff, soap, trinket, work, and the like; Purses, not elsewhere specified; Wallets - ad val.	35 per cent.	40 per cent.	50 per cent.
(C) Fancy Boxes containing free goods or goods subject to a specific rate - ad val.	35 per cent.	40 per cent.	50 per cent.
(D) Fancy Boxes containing goods subject to duty ad valorem to be dutiable at the same rate as the goods.			
(E) Jewellery Boxes, fancy - ad val.	35 per cent.	45 per cent.	55 per cent.
377. Baskets, viz.:—Workmen's, of rush or straw - ad val.	Free	5 per cent.	10 per cent.
378. Billiard Balls in the rough - ad val.	Free	5 per cent.	10 per cent.
379. Blankets, Rubber or Wool for Printing Machines, Top Cloths for Ruling Machines, when imported with the machines of which they form a necessary working part, one or more as required for working the machine; Felts and Wires for Paper Making Machines; Felts, for Asbestos Cement Sheet Making Machines - ad val.	Free	Free	10 per cent.
380. Brooms, Whisks, Mops, Carpet Sweepers, Vacuum Cleaners for use in the household - ad val.	30 per cent.	35 per cent.	40 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous—<i>continued.</i>			
381. Brushware and Materials therefor:—			
(A) Bristles, viz.:—Undressed; Dressed, if three inches and under in length; Indian, dressed or undressed; White French, dressed or undressed; China (when not boiled, baked or straightened); and Shoemakers' Bristles	Free	Free	Free
(B) Bristles partly or wholly dressed, not provided for in sub-item (A), including China (when baked, boiled or straightened) and all brush-making mixtures containing any bristle, hair, or other animal matter	30 per cent. ad val.	35 per cent.	45 per cent.
(C) Brushmakers' Horsehair Drafts	30 per cent. ad val.	35 per cent.	45 per cent.
(D) Tooth Brushes—up to and including 6th July, 1921	ad val.	Free	5 per cent.
(E) Artists' Brushes (including Writers and Liners), except of Hog-hair; Aerographs	ad val.	Free	5 per cent.
(F) Hair Brushes, Nail Brushes, Scrubbing Brushes, Brush Sets for Halls, and Brushes n.e.i.	ad val.	30 per cent.	35 per cent.
382. Cameras and Magic or Optical Lanterns, including mounted lenses and accessories n.e.i. but not including tripods	ad val.	Free	10 per cent.
383. Photographic Negatives	Free	Free	Free
384. (A) Lantern Slides; Photographic Dry Plates; Photographic Sensitized Films; Photographic Sensitized Papers n.e.i., Linen, or other material; Photographic Backgrounds (mounted or unmounted); Photographs of Australian subjects; Postcards (sensitized with or without letterpress); Stereoscopic Views	ad val.	25 per cent.	30 per cent.
And on and after 11th November, 1921			
(A) (1) Photographic and X-Ray Dry Plates and flat Films, sensitized	ad val.	25 per cent.	30 per cent.
or per square foot	5d.	6½d.	8d.
whichever rate returns the higher duty			
(2) Photographic Sensitized Films n.e.i.	ad val.	25 per cent.	30 per cent.
or per square foot	8d.	10d.	12d.
whichever rate returns the higher duty			
(3) Photographic Sensitized Papers and Cards also Linen and other Sensitized Materials, n.e.i.; Postcards (sensitized with or without letterpress)	ad val.	25 per cent.	30 per cent.
or per square foot	1d.	1¼d.	1½d.
whichever rate returns the higher duty			
(4) Lantern Slides; Photographic Backgrounds (mounted or unmounted); Photographs of Australian subjects; Stereoscopic Views	ad val.	25 per cent.	30 per cent.
(5) Sensitized Blue Print and Heliographic Papers and Fabrics—			
On and after 11th November, 1921	ad val.	25 per cent.	30 per cent.
(B) Photographic Materials, viz.:—			
Platinotype Paper, Autotype Paper	ad val.	Free	5 per cent.
385. Coke	- per ton	4s.	5s.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous—continued.			
386. Copying Apparatus for duplicating typewriting and the like - ad val.	15 per cent.	20 per cent.	25 per cent.
387. Cordage, unserviceable, for paper manufacture, as prescribed by Departmental By-laws - ad val.	Free	5 per cent.	5 per cent.
388. Cordage, Metal, including Cordage of Metal with core of other material - ad val.	Free	5 per cent.	10 per cent.
And on and after 31st March, 1922 - ad val.	30 per cent.	40 per cent.	45 per cent.
389. Fishing and Rabbit Nets and Netting therefor; Fish-hooks; Floats for fishing nets - ad val.	Free	5 per cent.	10 per cent.
390. (A) Cordage, Rope, and Twines, n.e.i., including Sliver, Cordage with metal core; Macrame Twines; Fleece Thread; Brushmakers' and Mattress Twine; Roping, Seaming, and Shop Twines; Halters, and other Articles n.e.i. manufactured from cord or twine - ad val.	30 per cent.	35 per cent.	40 per cent.
(B) Twine for use in the manufacture of fishing, rabbit, and tennis netting, as prescribed by Departmental By-laws - ad val.	Free	5 per cent.	10 per cent.
391. Reaper and Binder Twine and Yarn - per cwt.	6s.	7s.	7s.
392. Yarns:—			
(A) Cotton, including Mercerised Cotton Yarn - ad val.	Free	Free	5 per cent.
(B) Coir - ad val.	Free	Free	Free
(C) Woollen or containing wool, for manufacturing purposes, as prescribed by Departmental By-laws - ad val.	Free	5 per cent.	10 per cent.
And on and after 1st January, 1923 - ad val.	10 per cent.	15 per cent.	20 per cent.
(D) Woollen or containing wool, n.e.i. - ad val.	10 per cent.	15 per cent.	20 per cent.
(E) Jute, Hemp, and Flax - ad val.	10 per cent.	15 per cent.	20 per cent.
(F) N.E.I. - ad val.	Free	Free	10 per cent.
393. (A) Sewing and Embroidery Silks and Twists; Household Threads and Cottons n.e.i.; Sewing Threads and Sewing Cottons n.e.i. for manufacturing purposes - ad val.	Free	Free	5 per cent.
(B) Crochet, Knitting, Mercerised, and Embroidery Cottons, put up for household purposes - ad val.	10 per cent.	15 per cent.	20 per cent.
And on and after 7th July, 1921 - ad val.	15 per cent.	20 per cent.	25 per cent.
394. (A) Granulated Cork for fruit packing as prescribed by Departmental By-laws - ad val.	Free	Free	Free
(B) Granulated Cork, n.e.i. - ad val.	15 per cent.	20 per cent.	20 per cent.
(C) Cork manufactures, n.e.i. - ad val.	30 per cent.	35 per cent.	40 per cent.
395. Corks:—			
(A) Small Corks having a maximum diameter of three-fourths of an inch, and Rings - per lb.	1s.	1s.	1s.
or ad val.	30 per cent.	35 per cent.	35 per cent.
whichever rate returns the higher duty			
(B) N.E.I., including Bungs - per lb.	6d.	6d.	6d.
or ad val.	30 per cent.	35 per cent.	35 per cent.
whichever rate returns the higher duty			
396. Collections of Antiquities for public institutions, as prescribed by Departmental By-laws - ad val.	Free	Free	Free

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous—<i>continued.</i>			
397. Explosives, viz.:—			
(A) Cartridges, n.e.i. - - - - - ad val.	15 per cent.	25 per cent.	30 per cent.
And on and after 8th July, 1921 - - - - - ad val.	15 per cent.	20 per cent.	20 per cent. ; and on and after 11th November, 1921, 25 per cent.
And on and after 1st January, 1923 - - - - - ad val.	15 per cent.	25 per cent.	30 per cent.
(B) Fireworks - - - - - ad val.	25 per cent.	30 per cent.	40 per cent.
(C) Fuse, n.e.i., per coil of 24 feet or less, and in proportion for any greater quantity - - - - - per coil			
And on and after 1st July, 1920 - - - - - per coil	½d.	¾d.	¾d.
(D) Powder, Sporting; Wads for Cartridges, n.e.i.; Caps, Percussion; Cartridges for military purposes; Detonators; Cartridge Cases, empty, capped, or uncapped; Fuse Cotton; Mining Fuses, electrical - - - - - ad val.	Free	5 per cent.	10 per cent.
And on and after 1st January, 1923 - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
(E) Explosives, n.e.i. - - - - - ad val.	Free	5 per cent.	5 per cent.
(F) Wads, felt, for cartridges - - - - - ad val.	20 per cent.	25 per cent.	35 per cent.
398. Filters for use in the household - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
399. Fire Brigade and Life Saving Appliances, n.e.i., viz.:— Fire Escape and Fire Ladders, Ladder and Hose Carriages, and Water Towers, Woven Canvas Hose 2½ inches in diameter and over, plain or rubber-lined, Life-saving Appliances, as prescribed by Departmental By-laws - - - - - ad val.	Free	5 per cent.	10 per cent.
400. Goods which have been passed by the Customs and subsequently sent out of the Commonwealth for repairs, which, in the opinion of the Minister, cannot be reasonably done in the Commonwealth, may, upon re-introduction, as prescribed by Departmental By-laws, be admitted upon payment of duty on the dutiable value only of any repairs or additions to the goods.			
401. Re-imported Goods:—			
(A) Goods the produce of Australia and samples of duty paid goods on which drawback has not been paid, subject to section 151 of the <i>Customs Act</i> 1901-16 - - - - -	Free	Free	Free
(B) Goods other, which after having been properly entered for home consumption in Australia were exported without drawback having been paid thereon and which have been brought back to Australia by the exporter and which remained the property of such exporter from the time of exportation until the time of reimportation, as prescribed by Departmental By-laws - - - - -	Free	Free	Free
402. Hair and Fibre, curled, suitable for upholstering purposes - - - - - ad val.	25 per cent.	30 per cent.	40 per cent.
403. Manures:—			
(A) Superphosphates - - - - - ad val.	5 per cent.	15 per cent.	25 per cent.
(B) N.E.I. - - - - -	Free	Free	Free
and on and after 8th July, 1921 - - - - -			
403. Manures - - - - -	Free	Free	Free

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous—<i>continued.</i>			
And on and after 11th November, 1921			
403. Manures :—			
(A) Superphosphates manufactured within the British Empire from rock phosphate produced within the British Empire including any territory administered under mandate by any part of the British Empire	Free	Free	Free
(B) Superphosphates, n.e.i. - - - - - ad val.	10 per cent.	15 per cent.	25 per cent.
(C) N.E.I. - - - - -	Free	Free	Free
404. Materials and Minor Articles, as prescribed by Departmental By-laws, for use in the manufacture of goods within the Commonwealth - - - - - ad val.	Free	Free	10 per cent.
405. Models of inventions and other improvements in the Arts and Manufactures and Models of Ships - - - - -	Free	Free	Free
406. Natural History, specimens of; Models and Wall Diagrams for illustration of natural history - - - - -	Free	Free	Free
407. Ophthalmic Instruments and Appliances, including Cases of Trial Lenses, Caustic Holders, Demonstrating Apparatus, Eye Douches, Electro Magnets, Eye Compresses, Eye Guards, Ophthalmic Lamps, Ligature Bottles and Troughs, Ophthalmoscopes, Optometers, Perimeters, Pupilometers, Sterilizing Apparatus for Solutions, Operation Tables, Temperature Regulator, Test Types, Tests for Colour Vision, Trial Cases, Trial Drums, Trial Frames, Dressing Trays, Instrument Trays - - - - -	Free	Free	Free
408. Outside Packages n.e.i., including the sole containing package, in which goods are ordinarily imported, when containing such goods - - - - -	Free	Free	Free
409. Passengers' personal effects; Passengers' furniture and household goods which have been in actual use by such passengers for at least one year, not exceeding £100 in value for each adult passenger* - - - - -	Free	Free	Free
* Two members of a family, being children, may be reckoned as one adult.			
410. (A) Pictures n.e.i., including Scripture Cards of all kinds ad val.	Free	5 per cent.	10 per cent.
(B) (1) Oil or Water Colour Paintings by Australian students or Australian artists resident abroad for a period not exceeding five years - - - - -	Free	Free	Free
And on and after 8th July, 1921			
(B) (1) Oil or Water Colour Paintings by Australian students or Australian artists resident abroad for a period not exceeding seven years - - - - -	Free	Free	Free
(2) Oil or Water Colour Paintings presented or bequeathed to the owner and not imported for sale - - - - -	Free	Free	Free
(3) Oil or Water Colour Paintings n.e.i.- - - - - each £1 or ad val.	£1	£1 5s.	£1 10s.
whichever rate returns the higher duty	25 per cent.	30 per cent.	35 per cent.
And on and after 8th July, 1921			
(3) Oil or Water Colour Paintings n.e.i.- - - - - each £1 or ad val.	£1	£1 5s.	£1 10s.
whichever rate returns the higher duty	10 per cent.	15 per cent.	20 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous—<i>continued.</i>			
410.— <i>continued.</i>			
(c) Oil or Water Colour Paintings, framed or unframed, imported by or presented to Public Art Galleries other Public Institutions Cathedrals or Churches, as prescribed by Departmental By-laws	Free	Free	Free
(d) Photographs Prints Photogravures and the like, wholly or partly coloured by hand, also painted Panels ad val.	30 per cent.	35 per cent.	40 per cent.
411. Pictures, being coloured supplements for newspapers per lb.	8d.	9d.	10d.
412. Pictorial Illustrations and Casts and Models for Teaching purposes, when imported by and for the use of Universities, Colleges, Schools, or Public Institutions ad val.	Free	Free	20 per cent.
413. Pipes, Smoking, n.e.i., Cigar and Cigarette Tubes Holders and Cases, Tobacco and Snuff Boxes, n.e.i., and accessories; Smoking Requisites, including Cases, Tobacco Pouches, Smokers' Sets, Match Stands, Ash Trays, Smokers' Lamps, Cigar Stands, and Lighters - ad val.	25 per cent.	35 per cent.	45 per cent.
414. Pipes, Smoking, wholly of clay - - - per gross	1s.	1s. 6d.	2s.
415. Plates, prepared, for engravers and lithographers - ad val.	Free	5 per cent.	10 per cent.
416. (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 - ad val.	Free	Free	20 per cent.
(B) Metal Furniture for Public Hospitals, which cannot reasonably be manufactured within the Commonwealth, as prescribed by Departmental By-laws - ad val.	Free	Free	20 per cent.
(C) Scientific Instruments and Apparatus, and Materials for scientific purposes, for use in Universities and Public Hospitals, of a quality or kind which cannot reasonably be manufactured or produced within the Commonwealth or in the United Kingdom, as prescribed by Departmental By-laws—on and after 8th July, 1921 -	Free	Free	Free
417. (A) Machinery specially designed and adapted for use in any University or Public Educational Institution for the purposes of instruction to students only - ad val. And on and after 11th November, 1921	Free	Free	20 per cent.
(A) Machinery specially designed and adapted for use in any University or Public Educational Institution for the purposes of instruction to students only or in any Public Hospital, provided such machinery cannot reasonably be manufactured within the Commonwealth, as prescribed by Departmental By-laws ad val.	Free	Free	20 per cent.
(B) Any article which has been bequeathed or donated to the Public or to any Public Institution -	Free	Free	Free

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous—<i>continued.</i>			
417.— <i>continued.</i>			
(c) Machinery specially designed and adapted for use in any University for the purposes of instruction to students only, or in any Public Hospital, of a quality or kind which cannot reasonably be manufactured or produced within the Commonwealth or in the United Kingdom, as prescribed by Departmental By-laws—on and after 8th July, 1921	Free	Free	Free
418. Scientific Instruments and Apparatus, viz.:—			
(A) Instruments of other material than glass for measuring the density of Liquids Solids and Gases, including Hydrometers, Saccharometers, Lactometers, Salinometers, and Barkometers - ad val.	Free	Free	20 per cent.
(B) Instruments made of glass for measuring the density of Liquids Solids and Gases, including Hydrometers, Saccharometers, Lactometers, Salinometers, and Barkometers, as prescribed by Departmental By-laws - ad val.	Free	Free	20 per cent.
(c) (1) Barographs; Calorimeters; Cathetometers; Dividing Engines for graduating Bars, Tubes, and Circles; Kymographs, and Time Markers; Dial Micrometers; Hygrometers; Microtomes; Pyrometers; Spherometers; Thermographs; Thermostats; Thermo-regulators; Microscopical, Mineralogical, and Blow Pipe Cabinets (fitted); Mercury Vacuum Pumps; Viscosimeters; Vacuum Ovens for Laboratories; Drawing, Mathematical, and Surveying Instruments n.e.i., but not including Tripods - ad val.	Free	Free	20 per cent.
(2) Clinometers and Prismatic Compasses - ad val.	30 per cent.	35 per cent.	40 per cent.
(D) Bacteriological Apparatus, including Counting Apparatus, Culture Dishes, Flasks and Tubes, Slide Cabinets and Trays, Staining Dishes and Plates, Stains, Incubators - ad val.	Free	Free	20 per cent.
(E) Scientific Instruments for measuring Absorption, Dispersion, Intensity, Reflection, Refraction, and Rotation of Light, and for Colour Analysis and Colour Comparison - ad val.	Free	Free	20 per cent.
(F) Apparatus for the Testing and Analysis of Milk, Wine, and other Agricultural Products, as prescribed by Departmental By-laws - ad val.	Free	Free	20 per cent.
419. Surgical and Dental and Veterinary Instruments, Appliances and Materials (not being furniture), viz.:—			
(A) Lint; Gauzes; Bandages n.e.i.; Ligatures; Oil Silk; Poroplastic Felt; Splints and Artificial Limbs, Teeth and Eyes; Surgical Pessaries except of glass; Syringes, except of glass or rubber; Galvano-Cautery Batteries and Appliances; Dressing and Instrument Trays; Accident and Emergency Cases; Hot Air Apparatus for Legs and Arms; X-ray Apparatus, viz.:—X-ray Tubes, Tube Shields, Fluorescent Screens, Tube Holders, Apparatus for localization and stereoscopic radiography; Snakebite Outfits; Absorbent Wool (not medicated) and Surgical Dressings; Aseptic Paper; Impression Trays; Dental Rubber; Dental Cements - ad val.	Free	10 per cent.	20 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous—<i>continued.</i>			
419.—Surgical, &c.— <i>continued.</i>			
And on and after 8th July, 1921			
(A) Lint; Gauzes; Bandages n.e.i.; Ligatures; Oil Silk; Poroplastic Felt; Splints and Artificial Limbs, Teeth and Eyes; Surgical Pessaries except of glass; Syringes, except of glass or rubber; Galvano-Cautery Batteries and Appliances; Dressing and Instrument Trays; Accident and Emergency Cases; Hot Air Apparatus for Legs and Arms; X-ray Apparatus and Appliances, including Transformers and Induction Coils especially constructed for use in X-ray work; Snakebite Outfits; Absorbent Cotton Wool (not medicated) and Surgical Dressings; Aseptic Paper; Impression Trays; Dental Rubber; Dental Cements - - - - - ad val.	Free	10 per cent.	20 per cent.
(B) Dental Alloy, Amalgam, and Gold Filling - - - - - ad val.	35 per cent.	45 per cent.	50 per cent.
And on and after 8th July, 1921			
(B) Dental Materials, viz.:—			
(1) Gold Solder - - - - - ad val.	15 per cent.	20 per cent.	20 per cent.
(2) Alloys and Amalgams - - - - - ad val.	20 per cent.	25 per cent.	25 per cent.
(C) Instruments and Appliances, viz.:—			
Amputating, Cupping, Dissecting, Examining, Operating and Veterinary, as prescribed by Departmental By-laws - - - - - ad val.	Free	10 per cent.	20 per cent.
(D) Instruments and Appliances, viz.:—			
Amputating, Cupping, Dissecting, Examining, Operating, and Veterinary, n.e.i. - - - - - ad val.	40 per cent.	45 per cent.	50 per cent.
420. Surgical Appliances, n.e.i., including Belts, Trusses, Pads, Corsets, Braces, Breast Supports, Vaccination Shields - - - - - ad val.	20 per cent.	25 per cent.	35 per cent.
421. Theatrical Costumes and Properties as prescribed by Departmental By-laws - - - - -	Free	Free	Free
422. Thermit and other Welding compounds - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
And on and after 8th July, 1921			
422. Thermit and other Welding compounds; Case-hardening Cements - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
And on and after 11th November, 1921			
22. (A) Thermit and other Welding Compounds; Case-hardening Mixtures, Compounds, and Cements - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
(B) Manganese Ore - - - - - ad val.	5 per cent.	15 per cent.	20 per cent.
23. Trophies won abroad and Decorations Medallions and Certificates awarded or to be awarded and sent from abroad to individuals and Trophies or Prizes sent by donors resident abroad for presentation or competition in Australia, as prescribed by Departmental By-laws - - - - -	Free	Free	Free
24. Vessels, including all fittings imported therewith, viz.:—			
(A) Marine, Mining, and similar Dredges - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
(B) Vessels, n.e.i., not exceeding 500 tons gross register, trading Intra-state or Inter-state, or otherwise employed in Australian waters for any continuous period of three months - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous—<i>continued.</i>			
424.—Vessels, &c.— <i>continued.</i>			
And on and after 1st July, 1923			
(B) Vessels, n.e.i., trading Intra-state or Inter-state, or otherwise employed in Australian waters for any continuous period of three months, excepting vessels exceeding 500 tons gross register ordered before the 11th October, 1921 - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
(C) Yachts, the property of tourists visiting Australia, under such conditions as may be prescribed by Departmental By-laws - - - - -	Free	Free	Free
(D) Yachts, n.e.i., Launches and Boats - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
(E) Vessels built in Australia; Vessels upon which duty has once been paid - - - - -	Free	Free	Free
(F) (1) Vessels not exceeding 500 tons gross register owned and registered in Australia on the 30th November, 1911 - - - - -	Free	Free	Free
(2) Vessels exceeding 500 tons gross register owned and registered in Australia on the 30th June, 1923 - - - - -	Free	Free	Free
425. Wall and Ceiling parts and decorations, of any materials, n.e.i. - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
426. (A) Works of Art, framed or unframed, imported for Public Institutions or purposes, as prescribed by Departmental By-laws - - - - -	Free	Free	Free
(B) Stained Glass Windows for Churches or Public Institutions, as prescribed by Departmental By-laws ad val.	20 per cent.	25 per cent.	30 per cent.
427. Works of Art, being Statuary not being less than £10 in value - - - - -	Free	Free	Free
And on and after 8th July, 1921			
427. (A) Works of Art being Statuary, bequeathed or donated to the Public or to any Public Institution, or presented or bequeathed to the owner and not intended for sale - - - - -	Free	Free	Free
(B) Works of Art being Statues (Artists' original productions) not less than £10 each in value - - - - -	Free	Free	Free
(C) Monumental and other Statuary figures being replicas or copies (<i>i.e.</i> , Trade Work) and Works of Art being Statuary n.e.i. - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
428. Wattle Bark - - - - - per cwt.	3s.	3s.	3s.
429. Wattle Bark Tanning Extract - - - - - ad val.	20 per cent.	20 per cent.	25 per cent.
430. Straw Envelopes—on and after 31st March, 1922 per 1,000	5s.	10s.	10s.