

Trust Account established under the *Defence Equipment Act 1924* and known as the Naval Construction Trust Account, the sum of One million pounds.

Appropriation
of £250,000 for
Defence
reserve.

3.—(1.) There shall be payable out of the Consolidated Revenue Fund, which is hereby appropriated accordingly for the purposes of the Trust Account established under the *Defence Equipment Act 1924*, and known as the Defence Reserve Trust Account, the sum of Two hundred and fifty thousand pounds.

(2.) The amount appropriated by this section shall be applied only :—

- (a) for the purchase of aircraft equipment ;
- (b) for the reconditioning of aircraft equipment, existing at the date of the commencement of the *Defence Equipment Act 1924* ;
- (c) for the acquisition of sites and the provision of accommodation for aircraft equipment.

CUSTOMS TARIFF.

No. 26 of 1926.

An Act relating to Duties of Customs.

[Assented to 8th July, 1926.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

Short title and
citation.

- 1.—(1.) This Act may be cited as the *Customs Tariff 1926*.
(2.) The *Customs Tariff 1921–1924**, as amended by this Act, may be cited as the *Customs Tariff 1921–1926*.

Amendment
of Tariff.

2. The Schedule to the *Customs Tariff 1921–1924* is amended as set out in the Schedule to this Act, and Duties of Customs are hereby imposed in accordance with the first-mentioned Schedule as amended by the last-mentioned Schedule.

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

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

Date from which new duties commence.

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

4. Notwithstanding anything contained in this Act, where the duty which would be payable on any goods under the *Customs Tariff* 1921–1924 is higher than the duty payable on the goods under this Act, such higher duty, or, if more than one, the highest duty, shall be charged, collected and paid to the use of the King for the purposes of the Commonwealth, on all such goods entered for home consumption prior to the date of assent to this Act, and no refund shall be given of any duty paid or deposited at such higher or highest rate, as the case may be :

Validation of collection of certain higher duties.

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

5.—(1.) The *Customs Tariff (South African Preference)* 1906 is hereby repealed.

Repeal of South African Preference.

(2.) Section fifteen of the *Customs Tariff* 1921–1924 is hereby repealed.

(3.) The repeal effected by this section shall come into operation on the first day of July One thousand nine hundred and twenty-six at nine o'clock in the forenoon, reckoned according to standard time in the State of Victoria, and thereafter the provisions of the *Customs Tariff* 1921–1926 shall apply, in relation to goods imported from South Africa which are entered for home consumption after that time, in the same manner as if the enactment mentioned in sub-section (1.), and the section mentioned in sub-section (2.), of this section had not been passed.

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

Saving

THE SCHEDULE.

AMENDMENTS TO THE SCHEDULE TO THE CUSTOMS TARIFF 1921-1924.

IMPORT DUTIES.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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DIVISION I.—ALE, SPIRITS, AND BEVERAGES.

3. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :— “(B) Whisky, including Liqueur Whisky— (1) When not exceeding the strength of proof per gallon (2) When exceeding the strength of proof per proof gallon	35s. 35s.	37s. 37s.	38s. 38s.”
By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :— “(c) 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 (b) When exceeding the strength of proof per proof gallon	35s. 35s.	36s. 36s.	37s. 37s.”
6. By omitting the whole item and inserting in its stead the following item :— “ 6. Wood Naphtha, Methyl Alcohol, and Acetone - - - And on and after 23rd March, 1926	Free	Free	Free
6. (A) Wood Naphtha and Methyl Alcohol - - - (B) Acetone - - - And on and after 1st January, 1927	Free Free	Free Free	Free Free
(B) Acetone - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.”

DIVISION IV.—AGRICULTURAL PRODUCTS AND GROCERIES.

46. By omitting the whole item and inserting in its stead the following item :— “ 46. Egg albumen, dry - - - - - per lb.	2s. 6d.	3s. 6d.	5s.”
54. By omitting the whole item and inserting in its stead the following item :— “ 54. (1) Fruits and Vegetables, n.e.i., including Ginger, n.e.i. (preserved in liquid, or partly preserved, or pulped)— (A) Quarter-pints and smaller sizes - per dozen (B) Half-pints and over quarter-pints per dozen (C) Pints and over half-pints - per dozen (D) Quarts and over pints - - - per dozen (E) Exceeding a quart - - - per gallon (F) When preserved in spirituous liquid, additional duty to be paid on the liquid per gallon (G) Ginger in brine or syrup for the manufacture of Preserved Ginger, as prescribed by Departmental By-laws - - - - -	9d. 1s. 3d. 2s. 6d. 5s. 1s. 9d. 30s. Free	1s. 1s. 9d. 3s. 6d. 7s. 6d. 2s. 6d. 31s. Free	1s. 3d. 2s. 4s. 8s. 6d. 3s. 31s. Free

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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Division IV.—Agricultural Products and Groceries—*continued.*54.—*continued.*

(2) Asparagus Tips - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
or the rates imposed by the following sub-items, whichever rate returns the higher duty, viz. :—			
(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.
And on and after 27th March, 1926			
54. (1) Fruits and Vegetables, n.e.i., 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	30s.	31s.	31s.
(g) Ginger in brine or syrup for the manufacture of Preserved Ginger, as prescribed by Depart- mental By-laws - - - - -	Free	Free	Free
(2) Asparagus Tips—			
(A) Quarter-pints and smaller sizes - per dozen	9d.	1s.	1s. 3d.
(B) Half-pints and over quarter-pints - per dozen	3s.	4s.	5s.
(C) Pints and over half-pints - - - per dozen	4s.	6s.	7s. 6d.
(D) Quarts and over pints - - - per dozen	5s.	7s. 6d.	8s. 6d.
(E) Exceeding a quart - - - per gallon	1s. 9d.	2s. 6d.	3s."
57. By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—			
" (c) Maize - - - - - per cental	2s. 6d.	3s.	3s. 6d."
84. By omitting the whole item and inserting in its stead the following item :—			
" 84. Rennet in liquid form - - - - -	Free	Free	Free
And on and after 23rd March, 1926			
84. (A) Liquid Rennet in packages other than for household use	Free	Free	Free
And on and after 1st October, 1926			
ad val.	15 per cent.	20 per cent.	25 per cent.
On and after 23rd March, 1926			
ad val.	25 per cent.	30 per cent.	40 per cent."
(B) Rennet n.e.i. - - - - -			
96. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—			
" (A) Unground - - - - -	Free	Free	Free "
By omitting the whole of sub-item (c).			

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff
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**DIVISION V.—TEXTILES, FELTS AND FURS, AND MANUFACTURES
THEREOF, AND ATTIRE.**

106. By omitting the whole of sub-item (A) (1) and inserting in its stead the following sub-item :—			
“(A) (1) (a) Cotton, Linen, and other piece goods, n.e.i.; Oil Baize not containing wool - ad val.	Free	5 per cent.	15 per cent.
(b) Cotton Piece Goods ordinarily used for manufacture into outer clothing for human wear which in pattern, design or appearance resemble woollen piece goods used for the same purpose and which weigh more than 6 ounces per square yard—the invoice selling price of which does not exceed the equivalent of 3s. 4d. per square yd. - per square yd. and ad val.	1s. 30 per cent.	1s. 6d. 40 per cent.	2s. 45 per cent.
(c) Cotton Piece Goods ordinarily used for manufacture into outer clothing for human wear which in pattern, design or appearance resemble woollen piece goods used for the same purpose, and which weigh more than 6 ounces per square yard—the invoice selling price of which exceeds the equivalent of 3s. 4d. per square yard - ad val.	35 per cent.	45 per cent.	50 per cent.”
By omitting the whole of sub-item (AA) and inserting in its stead the following sub-item :—			
“(AA) Cotton piece goods, Knitted, in tubular form or otherwise—			
(1) For the manufacture of goods other than Apparel, as prescribed by Departmental By-laws - ad val.	Free	5 per cent.	15 per cent.
(2) Other - - - - - ad val.	20 per cent.	30 per cent.	35 per cent.
And on and after 25th March, 1926			
(AA) Piece Goods, Cotton, Silk or containing silk but not containing wool, knitted, in tubular form or otherwise—			
(1) for the manufacture of goods other than apparel, as prescribed by Departmental By-laws ad val.	Free	5 per cent.	15 per cent.
(2) Other - - - - - ad val.	20 per cent.	30 per cent.	35 per cent.
And on and after 26th June, 1926			
(AA) Piece Goods, Cotton, Silk or containing Silk, artificial silk or containing artificial silk, but not containing wool, knitted, in tubular form or otherwise—			
(1) for the manufacture of goods other than apparel, as prescribed by Departmental By-laws - ad val.	Free	5 per cent.	15 per cent.
(2) Other - - - - - ad val.	20 per cent.	30 per cent.	35 per cent.”
By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—			
“(B) Cotton and Linen Piece Goods defined for cutting up for the manufacture of hemmed or hemstitched Handkerchiefs, Serviettes, Tablecloths, or Window Blinds, as prescribed by Departmental By-laws - ad val.	5 per cent.	10 per cent.	20 per cent.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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**Division V.—Textiles, Felts and Furs, and Manufactures thereof, and
Attire—*continued.***

105.—*continued.*

By omitting the whole of sub-item (D) and inserting in its stead the following sub-item :—

“(D) Silk, or containing Silk or having silk worked thereon, except piece goods enumerated in sub-item (F) ad val. And on and after 25th March, 1926	10 per cent.	12½ per cent.	17½ per cent.
(D) Silk, or containing Silk or having silk worked thereon, except piece goods enumerated in sub-items (AA) and (F) - - - - - ad val. And on and after 26th June, 1926	10 per cent.	12½ per cent.	20 per cent.
(D) (1) Artificial Silk, or containing artificial silk or having artificial silk worked thereon, except piece goods enumerated in sub-items (AA) and (F) - ad val.	20 per cent.	20 per cent.	25 per cent.
(2) Silk, or containing silk or having silk worked thereon, except piece goods enumerated in sub-items (AA), (D) (1) and (F) - - - - - ad val.	10 per cent.	12½ per cent.	20 per cent.”

By omitting the whole of sub-item (E) and inserting in its stead the following sub-item :—

“(E) Velvets, Velveteens, Plushes, Sealette and Cloths imitating furs, Astrachans; Lace for Attire; Lace Flouncings; Millinery and Dress Nets; Veilings; Embroideries in the piece; Italianas containing wool; Tucked Linens or Cottons - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.”
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By omitting the whole of sub-item (F) and inserting in its stead the following sub-item :—

“(F) (1) Piece goods, woollen, or containing wool, (but not including flannel) ordinarily used in the manufacture of outer clothing for human wear and weighing more than 6½ ounces per square yard—the invoice selling price of which does not exceed the equivalent of 3s. 4d. per square yard - - - - - per square yard and ad val.	1s. 30 per cent.	1s. 6d. 40 per cent.	2s. 45 per cent.
(2) Piece goods, woollen, or containing wool, n.e.i. ad val.	35 per cent.	45 per cent.	50 per cent.
(3) Piece goods, woollen, or containing wool, n.e.i., of a class or kind not produced in Australia, as prescribed by Departmental By-laws - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.”

By omitting the whole of sub-item (H) (1) and inserting in its stead the following sub-item :—

“(H) Waterproofed Cloth, prepared with Rubber, Oil, or Celluloid— (1) Woollen or containing wool - - - - - ad val.	35 per cent.	45 per cent.	50 per cent.”
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106. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—

“(B) Trimmings and Ornaments n.e.i. (excepting Buckles, Clasps, and Slides, of metal, but not excepting those of metal set with imitation precious stones) for Bonnets, Hats, Shoes, and other attire, not being partly or wholly of gold or silver; Badges n.e.i.; Braids n.e.i.; Fringes n.e.i.; Frillings; Ruffings; 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 lengths for belts - ad val.	15 per cent.	20 per cent.	25 per cent.”
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IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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Division V.—Textiles, Felts and Furs, and Manufactures thereof, and Attire—*continued.*

107. By omitting the figures "40" appearing in the second last line and inserting in their stead the figures "48".			
109. By omitting the whole item (three times occurring) and inserting in its stead the following item :— "109. Artificial Flowers, Fruits, Plants, Leaves, and Grains, of all kinds and materials - - - ad val.	35 per cent.	40 per cent.	45 per cent."
110. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :— "(A) Apparel (other than knitted), articles of, viz. :— (1) Overcoats and Suits :— (A) Men's, i.e., with chest measurement of 34 inches and over - - - each (B) Boys' and Youths' - - - each (2) (A) Trousers or Knickers with waist measurement of 31 inches and over, imported separately - - - each (B) Trousers or Knickers with waist measurement less than 31 inches, imported separately each (c) Coats and Vests, Men's, i.e., with chest measurement of 34 inches and over, imported separately— (1) each Coat - - - - (2) each Vest - - - - (d) Coats and Vests, Boys' and Youths', i.e., with chest measurement less than 34 inches, imported separately— (1) each Coat - - - - (2) each Vest - - - - (3) Blouses or Skirts imported separately— (A) Cotton, linen, or other material n.e.i. each (B) Wool or containing wool - - each (c) Silk or containing silk, but not containing wool - - - each (4) Coats— (A) Girls', n.e.i., i.e., measuring 42 inches or less from collar seam to foot of coat, viz. :— (1) Cotton, linen, or other material n.e.i. - - - each (2) Wool or containing wool - each (3) Silk or containing silk but not containing wool - - each (B) Women's n.e.i., viz. :— (1) Cotton, linen, or other material n.e.i. each (2) Wool or containing wool - each (3) Silk or containing silk but not containing wool - - each (5) Costumes, Dresses, or Robes, but not including Dresses or Robes for infants in arms or such articles when not exceeding 22 inches in length, viz. :— (a) Cotton, linen, or other material n.e.i. - each (b) Wool or containing wool - - each (c) Silk or containing silk but not containing wool each	7s. 6d. 5s. 3s. 2s. 4s. 6d. 1s. 6d. 3s. 1s. 1s. 3s. 6d. 2s. 2s. 4s. 6d. 3s. 4s. 4s. 6s. 6d. 3s. 6s. 6d. 5s. 4s. 7s. 6d. 6s.	10s. 6s. 6d. 3s. 6d. 3s. 6s. 2s. 5s. 6d. 1s. 6d. 1s. 6d. 4s. 6d. 3s. 2s. 6d. 5s. 6d. 4s. 5s. 8s. 5s. 6s. 6d. 8s. 4s. 6d. 10s. 8s.	12s. 6d. 7s. 6d. 4s. 3d. 4s. 7s. 6d. 2s. 6d. 6s. 6d. 2s. 6d. 2s. 5s. 6d. 4s. 3s. 6s. 6d. 10s. 8s. 6d. 6s. 12s. 6d. 10s."

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>			
110.— <i>continued.</i>			
By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—			
“ (B) Apparel (knitted), articles of, viz. :—			
(1) Blouses, Skirts, Underwear, and Bathing Costumes—			
(a) Cotton or other material n.e.i. - each	1s.	1s. 6d.	2s.
(b) Wool or silk or containing wool or silk - each	2s. 6d.	3s. 6d.	4s. 6d.
(2) Coats, Jumpers, Cardigans, Sweaters, and similar garments—			
(a) Girls' or Boys', i.e., with chest measurement under 34 inches - each	2s.	2s. 6d.	3s.
(b) Women's or Men's, i.e., with chest measurement 34 inches and over - each	4s.	5s.	6s. 6d.
(3) Costumes, Dresses or Robes :—			
(a) Cotton or other material n.e.i. - each	3s.	4s. 6d.	6s.
(b) Wool or containing wool, but not containing silk - each	5s. 6d.	8s.	10s. 6d.
(c) Silk or containing silk - each	7s. 6d.	11s.	15s.
and in addition to the rates specified in sub-items (A) (1) to (5) and (B) (1) to (3) - ad val.	30 per cent.	40 per cent.	45 per cent.
or, as to all the goods covered by sub-items (A) and (B), the following rates if same return a higher duty, viz. - ad val.	45 per cent.	55 per cent.	60 per cent.”
By adding a new sub-item (D) as follows :—			
“ (D) Apparel, n.e.i., for the human body, partly or wholly made up, including materials cut into shape therefor; also material bearing any pattern, design, or marking for the purpose of indicating that it is to be made up into separate articles of apparel; Boxed Robes; Secondhand Apparel not imported for sale or trade and not exceeding a total value of £5 - ad val.			
45 per cent.	55 per cent.	60 per cent.”	
114 By omitting the whole of sub-item (D) and inserting in its stead the following sub-item :—			
“ (D) Caps and Sewn Hats, n.e.i. - - - per dozen or ad val.	10s.	12s.	14s.
whichever rate returns the higher duty	35 per cent.	40 per cent.	45 per cent.
And on and after 27th March, 1926			
(D) Caps and Sewn Hats, n.e.i. - - - per dozen or ad val.	12s.	14s.	16s.
whichever rate returns the higher duty”	35 per cent.	40 per cent.	45 per cent.
115 By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—			
“ (B) Woollen or containing wool - - - ad val.	45 per cent.	55 per cent.	60 per cent.”
By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—			
“ (c) Silk or containing silk, but not containing wool, and n.e.i. - - - ad val.	35 per cent.	45 per cent.	50 per cent.”
118. By omitting the whole item (twice occurring) and inserting in its stead the following item :—			
“ 118. (A) Carpets, Carpeting, Floor Cloths, n.e.i., Floor and Carriage Mats of any textile material except coir; and Floor Rugs and Coverings not being of rubber and not being Furs or other Skins (including Felts and Pads but not including Carpet Felt Paper); Saddlebag in the piece or otherwise - - - ad val.	Free	10 per cent.	15 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>			
118.— <i>continued.</i>			
(B) Linoleums and floor coverings having a similar surface - - - - - ad val.	10 per cent.	15 per cent.	25 per cent.
And on and after 25th March, 1926			
118. (A) Carpets, Carpeting, Floor Cloths, n.e.i., Floor and Carriage Mats of any textile material except coir; and Floor Rugs and Coverings not being of rubber and not being Furs or other Skins or Carpet Felt, Under-carpet Felt, or Carpet Felt Paper; Saddle-bag in the piece or otherwise - - - - - ad val.	Free	10 per cent.	15 per cent.
And on and after 26th June, 1926			
118. (A) Carpets, Carpeting, Floor Cloths, n.e.i., Floor and Carriage Mats of any textile material except coir; and Floor Rugs and Coverings not being of rubber and not being Furs or other Skins or Carpet Felt, Under-carpet Felt, or Carpet Felt Paper; Saddle-bag in the piece or otherwise - - - - - ad val.	10 per cent.	15 per cent.	25 per cent.
And on and after 25th March, 1926			
(B) Linoleums and floor coverings having a similar surface - - - - - ad val.	10 per cent.	15 per cent.	25 per cent.
And on and after 25th March, 1926			
(C) Carpet Felt and Under-carpet Felt - - - - - ad val.	20 per cent.	30 per cent.	35 per cent."
120. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—			
"(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, Antimaccassars, Handkerchief Sachets, and the like, Cosies and Cushions in part or wholly made up—			
(1) When not containing wool - - - - - ad val.	20 per cent.	25 per cent.	35 per cent.
(2) When containing wool - - - - - ad val.	35 per cent.	40 per cent.	50 per cent.
And on and after 25th March, 1926			
(A) Articles, Textile, as under, not being piece goods, viz. :— Articles of Furnishing Drapery and Napery, including Quilts n.e.i., Table-covers, Doyleys, Tray Cloths, Sheets, Pillow-cases 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, Antimaccassars, Handkerchief Sachets, and the like, Cosies and Cushions in part or wholly made up—			
(1) When not containing wool - - - - - ad val.	20 per cent.	25 per cent.	35 per cent.
(2) When containing wool - - - - - ad val.	35 per cent.	40 per cent.	50 per cent.
On and after 25th March, 1926			
(AA) Feather or Down Quilts - - - - - ad val.	35 per cent.	40 per cent.	50 per cent."
By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—			
"(B) (1) Cotton or Linen Handkerchiefs - - - - - ad val.	25 per cent.	35 per cent.	40 per cent.
(2) Cotton or Linen Serviettes - - - - - ad val.	20 per cent.	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>			
120.— <i>continued.</i>			
By adding a new sub-item (c) as follows :—			
“(c) Towels, cut or uncut, Towelling in the piece whether defined or not for cutting up - - - - - ad val.	20 per cent.	25 per cent.	35 per cent.
And on and after 25th March, 1926			
(c) (1) Towels, cut or uncut ; Towelling in the piece whether defined or not for cutting up, n.e.i. - - - - - ad val.	20 per cent.	25 per cent.	35 per cent.
(2) Towelling in the piece defined for cutting up, of a class or kind not manufactured in Australia, as prescribed by Departmental By-laws - - - - - ad val.	5 per cent.	10 per cent.	20 per cent.
(3) Towelling in the piece not defined for cutting up, of a class or kind not manufactured in Australia, as prescribed by Departmental By-laws - - - - - ad val.	Free	5 per cent.	15 per cent.”
121. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—			
“(A) Curtains and Blinds, n.e.i. (not including blinds attached to rollers)—			
(1) When not containing wool - - - - - ad val.	20 per cent.	25 per cent.	35 per cent.
(2) When containing wool - - - - - ad val.	35 per cent.	40 per cent.	50 per cent.”
128. By omitting the whole item and inserting in its stead the following item :—			
“128. Milling Silk - - - - -	Free	Free	Free ”
135. By omitting the whole item and inserting in its stead the following item :—			
“135. Accoutrements, Buttons, Braid, and Lace, for Naval and Military Uniforms as prescribed by Departmental By-laws - - - - - ad val.	Free	5 per cent.	10 per cent.”
DIVISION VI.—METALS AND MACHINERY.			
143. By omitting the whole item and inserting in its stead the following item :—			
“143. Scrap Iron and Steel ; Materials for use as scrap iron, as prescribed by Departmental By-laws - per ton	20s.	30s.	40s.”
On and after 26th June, 1926			
144. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—			
“(B) Sheet (plain) ; Circles or Ingots, bored or unbored, for cyanide gold process ; Zinc Dust ; Zinc Tubing ad val.	25 per cent.	35 per cent.	40 per cent.”
144. By adding a new sub-item (c) as follows :—			
“(c) Zinc Shavings - - - - - ad val.	Free	Free	10 per cent.
And on and after 26th June, 1926			
(c) Zinc Shavings ; Zinc Blocks for marine boilers - ad val.	Free	Free	10 per cent.”
145. By omitting the whole item and inserting in its stead the following item :—			
“145. Iron and Steel, Plate and Sheet, viz. :—			
Corrugated Galvanized, Galvanized not Corrugated, and Corrugated not Galvanized - - - - - per ton	20s.	55s.	60s.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
152. By omitting the whole of sub-item (B) (twice occurring) and inserting in its stead the following sub-item:— “(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. - - - ad val. And on and after 26th June, 1926	27½ per cent.	35 per cent.	40 per cent.”
(B) (1) Close jointed Iron or Steel Pipes and Tubes per 100 feet or ad val. whichever rate returns the higher duty	1s. 3d. 27½ per cent.	2s. 3d. 35 per cent.	2s. 9d. 40 per cent.
(2) 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. - - - ad val.	27½ per cent.	35 per cent.	40 per cent.”
By adding a new sub-item (C) as follows:— “(C) 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.	35 per cent.	45 per cent.	50 per cent.”
155. By omitting the whole item and inserting in its stead the following item:— “155. Rolled Iron or Steel Beams, Channels, Joists, Girders, Columns, Trough and Bridge Iron and Steel— (A) Not drilled or further manufactured - per ton (B) Drilled or further manufactured - per ton and ad val.	48s. 48s. 25 per cent.	75s. 75s. 30 per cent.	90s. 90s. 35 per cent.”
160. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item:— “(B) (1) Cream Separators - - - - - (2) Sheep Shearing Machines, but not including the overhead gearing or motive power plant- ad val. And on and after 25th March, 1926 (B) (2) Sheep Shearing Machines, viz.:— Hand Pieces - - - - - ad val.	Free Free Free	Free 5 per cent. 5 per cent.	Free 10 per cent. 10 per cent.”
174. By omitting the whole item and inserting in its stead the following item:— “174. (A) Machines, Machine Tools and Appliances for use in connexion therewith, as prescribed by Departmental By-laws - - - - - ad val. (B) Machines, Machine Tools and Appliances and Articles of a class or kind not commercially manufactured in Australia or the United Kingdom imported for use in the development of an Australian Primary or Secondary Industry or for use in Hospitals and Public Educational Institutions, as prescribed by Departmental By-laws - - - (C) Other Appliances and Articles not admissible under Items 174 (A) or (B), 219 or 404, and not commercially manufactured in Australia, for use in the development of Australian Primary and Secondary Industries, and for use in Public Hospitals or Public Educational Institutions, as prescribed by Departmental By-laws - - - ad val.	Free Free Free	5 per cent. Free 5 per cent.	10 per cent. Free 10 per cent.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
174.— <i>continued.</i>			
And on and after 27th March, 1926			
174. Machines, Machine Tools, and Appliances for use in connexion therewith, as prescribed by Departmental By-laws - - - - - ad val.	Free	5 per cent.	10 per cent."
175. By omitting the whole item and inserting in its stead the following item :—			
" 175. Apparatus for liquefaction of gases, but not including Ammonia Compressors - - - - - ad val.	Free	5 per cent.	10 per cent."
176. By omitting the whole of sub-items (b) and (c) and inserting in their stead the following sub-items :—			
" (b) Log Band Sawing Machines and Band Resawing Machines, but not including Carriages for either ad val.	Free	5 per cent.	10 per cent.
(c) Cylindrical Cement Driers and Coolers and similar cylindrical containers - - - - - ad val.	27½ per cent.	35 per cent.	40 per cent.
(d) Cement making Machines, n.e.i.; Road making Machines; Stone crushing Machines with jaws up to and including 30 inches by 12 inches in size; Aerial Ropeways exclusive of cable; Hand-operated, Travelling and Portable Cranes; Coal Conveyors and Ash Handling Plants exclusive of motive power equipment - - - - - ad val.	35 per cent.	45 per cent.	50 per cent.
And on and after 26th June, 1926			
(d) Cement-making Machines, n.e.i.; Road-making Machines, n.e.i.; Stone-crushing Machines; Aerial Ropeways exclusive of cable; Travelling and Portable Cranes, hand operated; Coal Conveyors and Ash-handling Plant exclusive of motive power equipment - ad val.	35 per cent.	45 per cent.	50 per cent.
And on and after 4th March, 1926			
(e) Mining Machinery n.e.i. - - - - - ad val.	40 per cent.	50 per cent.	55 per cent.
And on and after 4th March, 1926			
(f) Machines and Machinery n.e.i. - - - - - ad val.	45 per cent.	55 per cent.	60 per cent."
177. By omitting the whole item (twice occurring) and inserting in its stead the following item :—			
" 177. (A) (1) Portable Steam Engines - - - - - ad val.	27½ per cent.	35 per cent.	40 per cent.
(2) Locomotives; Road Rollers, n.e.i., including Scarifier Attachments - - - - - ad val.	40 per cent.	50 per cent.	55 per cent.
(B) Traction Engines - - - - - ad val.	Free	5 per cent.	10 per cent."
178. By omitting the whole item and inserting in its stead the following item :—			
" 178. Motive Power Machinery and Appliances (except electric), viz. :—			
(A) Flue-heated Economizers; Steam Traps; Corrugated Cylinders for Boilers, as prescribed by Departmental By-laws - - - - - ad val.	Free	5 per cent.	10 per cent.
(B) Cylindrical Boilers 6 feet and over external diameter; Water Tube Boilers including fronts and doors; Furnaces for boilers; Gas Producers - ad val.	27½ per cent.	35 per cent.	40 per cent.
(c) Steam Condensers; Cylindrical Boilers under 6 feet external diameter, but not less than 4 ft. 6 in. external diameter; Propellers for ships - ad val.	35 per cent.	45 per cent.	55 per cent.
(d) N.E.I. - - - - - ad val.	45 per cent.	55 per cent.	60 per cent.

IMPORT DUTIES—*continued.*

Tariff Item—	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued</i>			
179. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—			
“ (B) Electric Fittings consisting wholly or partly of metal, viz. :—Switches, Fuses, and Lightning Arresters, n.e.i. ad val.	35 per cent.	45 per cent.	50 per cent.”
By omitting the whole of sub-item (C) and inserting in its stead the following sub-item :—			
“ (C) Regulating, Starting, and Controlling Apparatus, for all electrical purposes, including Distributing Boards and Switchboards, n.e.i. ad val.	35 per cent.	45 per cent.	50 per cent.”
By omitting the whole of sub-item (D) (twice occurring) and inserting in its stead the following sub-item :—			
“ (D) (1) Dynamo Electric Machines and Electric Current Rectifiers, viz. :—			
(A) Up to and including 75 k.w. ad val.	45 per cent.	55 per cent.	60 per cent.
(B) N.E.I. ad val.	40 per cent.	50 per cent.	55 per cent.
(2) Static Transformers and Induction Coils for all purposes, unless otherwise expressly provided for ad val.	35 per cent.	45 per cent.	50 per cent.
(3) Electric Fans ad val.	27½ per cent.	35 per cent.	40 per cent.”
180. By omitting the whole of sub-item (D) (twice occurring) and inserting in its stead the following sub-item :—			
“ (D) Filament Lamps for lighting and heating . . . per lb.	Free	2s.	2s.”
By omitting the whole of sub-item (E) and inserting in its stead the following sub-item :—			
“ (E) Wireless Receiving Sets ad val.	35 per cent.	50 per cent.	55 per cent.”
By adding a new sub-item (F) as follows :—			
“ (F) N.E.I. not included under Item 192 ad val.	27½ per cent.	35 per cent.	40 per cent.”
181. By omitting the whole of sub-item (A) (twice occurring) and inserting in its stead the following sub-item :—			
“ (A) (1) Arc Lamps n.e.i. ; Covered Cable and Wire, n.e.i. ; Electric Vacuum Tubes n.e.i. ; Measuring and Recording Instruments other than Alternating Current Recording Watt-hour Meters ad val.	Free	5 per cent.	15 per cent.
(2) Valves for Wireless Telegraphy and Telephony ad val.	Free	5 per cent.	15 per cent.
And on and after 1st July, 1926			
(2) Valves for Wireless Telegraphy and Telephony ad val.	27½ per cent.	35 per cent.	40 per cent.”
By omitting the whole of sub-item (AA) and inserting in its stead the following sub-item :—			
“ (AA) Alternating Current Recording Watt-hour Meters each	10s.	12s. 6d.	15s.
or ad val.	35 per cent.	40 per cent.	45 per cent.
whichever rate returns the higher duty”			
182. By omitting the whole item (twice occurring) and inserting in its stead the following item :—			
“ 182. Bolts, Nuts, Rivets, and Metal Washers, n.e.i. ; Screws with nuts or for use with nuts ; Engineers' Set Screws ad val.	35 per cent.	45 per cent.	50 per cent.”
185. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—			
“ (B) Screws for wood not elsewhere specified ad val.	27½ per cent.	35 per cent.	40 per cent.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
185.— <i>continued.</i>			
By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—			
“ (c) Screws n.e.i., including Sash Screws and attachments ad val.	27½ per cent.	35 per cent.	40 per cent.”
186. By omitting the whole item and inserting in its stead the following item :—			
“ 186. Screw Hooks Eyes and Rings - - - ad val.	Free	5 per cent.	10 per cent.
And on and after 1st January, 1927 - - - ad val.	27½ per cent.	35 per cent.	40 per cent.”
189. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—			
“ (A) Double-barrelled Guns and Rifles bearing the British or other approved test mark - - - ad val.	Free	5 per cent.	10 per cent.”
By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—			
“ (B) Single-barrelled Guns and Rifles bearing the British or other approved test mark - - - ad val.	Free	5 per cent.	10 per cent.”
By omitting the whole of sub-item (D) and inserting in its stead the following sub-item :—			
“ (D) Barrels or actions, other—			
(1) For double-barrelled Guns bearing the British or other approved test mark - - - ad val.	Free	5 per cent.	10 per cent.
(2) For single-barrelled Guns bearing the British or other approved test mark - - - ad val.	Free	5 per cent.	10 per cent.”
200. By omitting the whole item and inserting in its stead the following item :—			
“ 200. Eyelets and Eyelet Hooks - - - ad val.	25 per cent.	30 per cent	35 per cent.”
202. By omitting the whole item and inserting in its stead the following item :—			
“ 202. Thimbles and Block Fasteners for Lasts - - -	Free	Free	Free”
206. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—			
“ (B) Glass Parts of Lamps and Lanterns (other than Chimneys) when imported separately; and Glass Parts (other than Chimneys) 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.	40 per cent.”
By adding a new sub-item (E) as follows :—			
“ (E) Lamp Chimneys n.e.i. - - - per doz.	2s. 6d.	3s. 6d.	3s. 6d.
or ad val.	25 per cent.	40 per cent.	50 per cent.”
whichever rate returns the higher duty”			
208. By omitting the whole item and inserting in its stead the following item :—			
“ 208. (A) Manufactures of Metal n.e.i. - - - ad val.	35 per cent.	40 per cent.	45 per cent.
(B) Anchors exceeding 168 lb. in weight - ad val.	Free	5 per cent.	10 per cent.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
DIVISION VII.—OILS, PAINTS AND VARNISHES.			
223. By omitting the whole item and inserting in its stead the following item :— “ 223. Bronzing and Metal Powders	Free	Free	Free ”
228. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :— “ (A) (1) Cloth Oil for use in the manufacture of textile goods, as prescribed by Departmental By-laws ; Turpentine (2) Unrefined Fish Oils ; Seal ; Penguin ; and Mirbane per gallon By omitting the whole of sub-item (B).	Free Free	Free Free	Free 1d.”
229. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :— “ (B) Residual Oil and Crude Petroleum— (1) For use in the production of petroleum products by distillation, as prescribed by Departmental By-laws (2) For use as fuel as prescribed by Departmental By-laws (3) For use in the manufacture of gas, as prescribed by Departmental By-laws per gallon (4) N.E.I. per gallon And on and after 26th March, 1926 (B) Residual Oil and Crude Petroleum— (1) For use in the production of petroleum products by distillation, as prescribed by Departmental By-laws (2) For use in the treatment of Metallic Ores by the flotation process, as prescribed by Departmental By-laws (3) For use as fuel, as prescribed by Departmental By-laws (4) For use in the manufacture of gas, as prescribed by Departmental By-laws per gallon (5) N.E.I. per gallon On and after 26th June, 1926 By omitting the whole of sub-item (H) and inserting in its stead the following sub-item :— “ (H) (1) Vegetable Oils, Edible, n.e.i., including Salad, Cooking and Fish-frying Oils per gallon (2) Olive Oil for use in the production of dried fruits or for other purposes, as prescribed by Departmental By-laws	Free Free 1d. 3d. Free Free Free 1d. 3d. Free Free Free 1d. 3d. 2s. Free	Free Free 1½d. 3½d. Free Free Free 1½d. 3½d. 2s. 6d. Free	Free Free 1½d. 3½d. Free Free Free 1½d. 3½d.” 3s. Free ”
231. By adding to sub-item (B) the following :— “ (3) Barium Sulphate, 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 VIII.—EARTHENWARE, CEMENT, CHINA, GLASS, AND STONE.			
237. By omitting the whole item and inserting in its stead the following item :—			
“ 237. (A) China and Parian Ware n.e.i. ad val.	25 per cent.	30 per cent.	50 per cent.
(B) Porcelain Ware n.e.i. ad val.	25 per cent.	30 per cent.	50 per cent.”
240. By omitting the whole item and inserting in its stead the following item :—			
“ 240. (A) Tiles, viz. :—Flooring and Wall, including Glazed, Ceramic, Mosaic, and Enamelled per square yard or ad val.	3s. 25 per cent.	4s. 6d. 40 per cent.	5s. 45 per cent.
whichever rate returns the higher duty			
(B) Tiles, n.e.i. ; 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 reinforced cement ad val.	25 per cent.	30 per cent.	35 per cent.”
242. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—			
“ (A) Glass for photographic plates, as prescribed by Depart- mental By-laws	Free	Free	Free ”
By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—			
“ (B) Sheet, viz. :—Plain Clear per 100 square feet And on and after 1st July, 1926 per lb. or ad val.	2s. 1½d. 45 per cent.	3s. 1¾d. 55 per cent.	4s. 2d. 60 per cent.
whichever rate returns the higher duty ”			
252. By omitting the whole of sub-item (A) (three times occurring) and inserting in its stead the following sub-item :—			
“ (A) Up to and including a capacity of 8 fluid drams, except- ing Bottles suitable for and ordinarily used for Ink and Gum ad val.	30 per cent.	45 per cent.	50 per cent.”
255. By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—			
“ (c) Gelatine of all kinds per lb. or ad val.	3d. 30 per cent.	5d. 40 per cent	6d. 45 per cent.
whichever rate returns the higher duty ”			
262. By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—			
“ (c) Slabs, Scantlings, or Blocks, sawn on one or two faces ad val.	25 per cent.	30 per cent.	35 per cent.”
By omitting the whole of sub-item (D) and inserting in its stead the following sub-item :—			
“ (D) Slabs, Scantlings, or Blocks, sawn on one or more faces and one or more edges or ends ad val.	30 per cent.	35 per cent.	40 per cent.”
By omitting the whole of sub-item (E) and inserting in its stead the following sub-item :—			
“ (E) Wrought, n.e.i. ad val.	40 per cent.	45 per cent.	50 per cent.”
By adding a new sub-item (g) as follows :—			
“ (g) Flint Stones	Free	Free	Free ”

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
DIVISION IX.—DRUGS AND CHEMICALS.			
264. By omitting the whole of sub-item (D) and inserting in its stead the following sub-item :— “ (D) (1) Acetates for the manufacture of Acetic Acid n.e.i. ad val. (2) Acetates of a class or kind used in the manufacture of Acetic Acid, as prescribed by Departmental By-laws - ad val.	20 per cent. Free	30 per cent. 5 per cent.	35 per cent. 10 per cent.”
269. By omitting the whole of sub-item (D) and inserting in its stead the following sub-item :— “ (D) Nicotine and Derris Spraying Preparations And on and after 26th June, 1926 (D) Nicotine and Derris Spraying Preparations; Liquid Hydrocyanic Acid Gas, as prescribed by Departmental By-laws -	Free Free	Free Free	Free Free ”
274. By omitting the whole item and inserting in its stead the following item :— “ 274. (A) Bromide Salts; Cyanide of Potassium and Cyanide of Sodium - (B) Hydrosulphites - ad val. And on and after 26th March, 1926 274. (A) Bromide Salts; Cyanide of Potassium, Cyanide of Sodium and Calcium Cyanide - (B) Hydrosulphites - ad val.	Free Free Free Free	Free Free Free Free	Free 10 per cent. Free 10 per cent.”
279. By omitting the whole item (twice occurring) and inserting in its stead the following item :— “ 279. (A) Citric Acid - ad val. And on and after 1st January, 1927 - ad val. (B) Tartaric Acid, Cream of Tartar and Cream of Tartar Substitutes, and Phosphate of Soda per lb. On and after 26th June, 1926 (c) Argol -	Free 25 per cent. 2d. Free	5 per cent. 35 per cent. 3d. Free	10 per cent. 40 per cent. 4d. Free ”
281. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :— “ (B) Sulphate of Magnesia (Epsom Salts), Sulphate of Soda, Hyposulphite of Soda, Hypochlorite of Soda, Carbonate of Magnesia n.e.i. - ad val. On and after 26th June, 1926 By omitting the whole of sub-item (J) (three times occurring) and inserting in its stead the following sub-item :— “ (J) Drugs, Crude, viz. :—Pyrethrum Flowers in packages containing not less than 28 lb. net, Roots, Barks, Leaves, Seeds, and Flowers, Ergot, Dried Vegetable Juices, Medicinal Gums and Resins, as prescribed by Departmental By-laws On and after 26th June, 1926 By omitting the whole of sub-item (K) and inserting in its stead the following sub-item :— “ (K) Chlorate of Potash; Carbonate of Potash, as prescribed by Departmental By-laws -	20 per cent. Free Free	25 per cent. Free Free	30 per cent.” Free ” Free ”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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Division IX.—Drugs and Chemicals—*continued.*

284. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :— “(A) Bacteriological Products and Sera, as prescribed by Departmental By-laws ad val.	Free	Free	Free ”
285. By omitting the whole of sub-item (C) (twice occurring) and inserting in its stead the following sub-item :— “(C) Medicines and other preparations included in sub-item (A), and not being similar to the medicines and other preparations made in the Commonwealth, as prescribed by Departmental By-laws ad val.	Free	5 per cent.	10 per cent.”

DIVISION X.—WOOD, WICKER, AND CANE.

298. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :— “(A) Last Blocks, rough turned	Free	Free	Free ”
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DIVISION XI.—JEWELLERY AND FANCY GOODS.

308. By omitting the whole item and inserting in its stead the following item :— “308. Combs (toilet), and Shaving Sets not included under Item 376 (A) ad val.	5 per cent.	15 per cent.	20 per cent.”
309. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :— “(B) Card Cases, Hatpins, Matchboxes, Serviette Rings and Clips, Sovereign Purses, n.e.i. ; Button Hooks, Glove Stretchers, Shoe Horns and Lifts, Thimbles, Ivory and other ornamental figures, Feather Dusters ad val.	25 per cent.	35 per cent.	50 per cent.”
310. By omitting the whole item and inserting in its stead the following item :— “310. (A) Articles used for outdoor and indoor games ; Fishing Appliances n.e.i. ad val. (B) Toys ad val.	30 per cent. 30 per cent.	35 per cent. 50 per cent.	45 per cent. 60 per cent.”
318. By omitting the whole item and inserting in its stead the following item :— “318. (A) (1) Clocks, n.e.i. ; Opera, Field, and Marine Glasses ; Pedometers ; Pocket Counters and the like ad val. (2) Watches and Chronometers, n.e.i. ; Time Registers and Detectors ad val. (3) Watch Movements, n.e.i., as prescribed by Departmental By-laws ad val. (B) Movements and parts of Movements, n.e.i., for use in the manufacture of Clocks, as prescribed by Departmental By-laws ad val. (C) Parts for use in the manufacture of Opera, Field, and Marine Glasses, as prescribed by Departmental By-laws ad val.	Free Free Free Free Free	15 per cent. 15 per cent. 10 per cent. 10 per cent.	20 per cent. 20 per cent. 15 per cent. 15 per cent.
	Free	15 per cent.	20 per cent.

IMPORT DUTIES—*continued.*

Tariff Items,	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XI.—Jewellery and Fancy Goods—<i>continued.</i>			
318.— <i>continued.</i>			
And on and after 26th March, 1926			
318. (A) (1) Clocks, partly or wholly of wood - ad val.	25 per cent.	30 per cent.	45 per cent.
(2) Clocks, n.e.i.; Opera, Field, and Marine Glasses; Pedometers; Pocket Counters and the like - ad val.	Free	15 per cent.	20 per cent.
(3) Watches and Chronometers, n.e.i.; Time Registers and Detectors - - - ad val.	Free	15 per cent.	20 per cent.
(4) Watch Movements, n.e.i. - - - - -	Free	Free	Free
And on and after 26th June, 1926			
(A) (1) Clocks, partly or wholly of wood - ad val.	25 per cent.	30 per cent.	45 per cent.
(2) Clocks, n.e.i.; Opera, Field, and Marine Glasses; Pedometers; Pocket Counters and the like - - - - - ad val.	Free	15 per cent.	20 per cent.
(3) (a) Wristlet Watches partly or wholly of precious metals and parts thereof n.e.i. - ad val.	10 per cent.	20 per cent.	30 per cent.
(b) Watches and Chronometers, n.e.i.; Time Registers and Detectors - - - ad val.	Free	15 per cent.	20 per cent.
(4) Watch Movements, n.e.i., as prescribed by Departmental By-laws - - - - -	Free	Free	Free
And on and after 26th March, 1926			
(B) Movements and parts of Movements, n.e.i., for use in the manufacture of Clocks, as prescribed by Departmental By-laws - - - - - ad val.	Free	10 per cent.	15 per cent.
And on and after 26th March, 1926			
(c) Parts for use in the Manufacture of Opera, Field, and Marine Glasses, as prescribed by Departmental By-laws - - - - - ad val.	Free	15 per cent.	20 per cent."
320. By omitting the whole of sub-item (c) (twice occurring) and inserting in its stead the following sub-item:—			
"(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 Kinetographs - - - - - per lineal foot	Free	½d.	½d.
(b) Other - - - - - per lineal foot	Free	1d.	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."			
321. By omitting the whole item (twice occurring) and inserting in its stead the following item:—			
"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.	Free	5 per cent.	10 per cent.
(c) N.E.I. - - - - - ad val.	Free	Free	10 per cent."

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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DIVISION XIII.—PAPER AND STATIONERY.

334. By omitting the whole of sub-item (D) (2) and inserting in its stead the following sub-item :— “(D) (2) Tissue, and Tissue Cap Paper and Paper for paper patterns, in sheets or rolls, weight not to exceed 9 lb. for 480 sheets 20 x 30 inches - - - per cwt. or ad val. whichever rate returns the higher duty”	6s. 15 per cent.	7s. 20 per cent.	8s. 25 per cent.
By omitting the whole of sub-item (F) (twice occurring) and inserting in its stead the following sub-item :— “(F) Writing and Typewriting Paper (plain), not including duplicating— (1) In sheets not less than 16 x 13 inches - ad val. And on and after 1st October, 1926 . - ad val. (2) In sheets less than 16 x 13 inches . - ad val.	Free 20 per cent. 30 per cent.	5 per cent. 25 per cent. 35 per cent.	10 per cent. 30 per cent. 40 per cent.”
By omitting the whole of sub-item (H) and inserting in its stead the following sub-item :— “(H) True Vegetable Parchment—in sizes not less than 8 x 38 inches (or its equivalent) - - -	Free	Free	Free ”
By omitting the whole of sub-item (K) (twice occurring) and inserting in its stead the following sub-item :— “(K) Surface Coated Paper n.e.i., plain or embossed, also Marble and Foil Paper - - - ad val.	Free	5 per cent.	10 per cent.”
By omitting the whole of sub-item (O) (twice occurring) and inserting in its stead the following sub-item :— “(O) (1) Cover Paper and Pressings . - ad val. (2) Paperhangings or Wall Papers . - ad val. (3) N.E.I. . - - - ad val.	30 per cent. Free 15 per cent.	35 per cent. 6 per cent. 20 per cent.	40 per cent. 10 per cent. 25 per cent.”
336. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :— “(A) Parchment, cut and uncut . - - ad val.	Free	5 per cent.	10 per cent.”

DIVISION XIV.—VEHICLES.

359. By omitting the whole of sub-item (D) (4) (twice occurring) and inserting in its stead the following sub-item :— “(D) (4) Chassis, but not including Rubber Tyres— (a) Unassembled - - - ad val. (b) Assembled . - - - ad val. And on and after 26th June, 1926 (D) (4) Chassis, but not including Rubber Tyres or Storage Batteries— (a) Unassembled . - - - ad val. (b) Assembled . - - - ad val.	Free 5 per cent. Free 5 per cent.	7½ per cent. 12½ per cent. 7½ per cent. 12½ per cent.	12½ per cent. 17½ per cent. 12½ per cent. 17½ per cent.”
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IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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DIVISION XV.—MUSICAL INSTRUMENTS.

366. By omitting the whole item and inserting in its stead the following item :—			
“ 366. (A) Musical Instruments, n.e.i.; Musical Boxes; Metronomes and the like ad val.	5 per cent.	10 per cent.	15 per cent.
(B) Carillons and Bells, as prescribed by Departmental By-laws ad val.	Free	10 per cent.	20 per cent.
And on and after 26th June, 1926			
(B) Carillons and Bells, including fittings therefor but not including structural iron or steel, as prescribed by Departmental By-laws ad val.	Free	10 per cent.	20 per cent.”

DIVISION XVI.—MISCELLANEOUS.

380. By omitting the whole item and inserting in its stead the following item :—			
“ 380. (A) Brooms, Whisks, Mops, Carpet Sweepers ad val.	30 per cent.	35 per cent.	40 per cent.
(B) Vacuum Cleaners for use in the household	Free	Free	Free ”
381. By omitting the whole of sub-item (F) and inserting in its stead the following sub-item :—			
“ (F) (1) Hair Brushes and Tooth Brushes ad val.	30 per cent.	35 per cent.	45 per cent.
(2) Nail Brushes, Scrubbing Brushes, Brush Sets for Halls, and Brushes n.e.i. ad val.	40 per cent.	50 per cent.	55 per cent.”
388. By omitting the whole item and inserting in its stead the following item :—			
“ 388. Cordage, Metal, including Cordage of Metal with core of other material, viz. :—			
(A) As prescribed by Departmental By-laws ad val.	Free	5 per cent.	10 per cent.
(B) N.E.I. ad val.	30 per cent.	40 per cent.	45 per cent.”
392. By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—			
“ (c) Woollen or containing wool ad val.	20 per cent.	30 per cent.	35 per cent.”
By omitting the whole of sub-item (d) and inserting in its stead the following sub-item :—			
“ (d) Silk or silk in admixture with artificial silk, but not including yarns composed wholly of artificial silk ad val.	20 per cent.	30 per cent.	35 per cent.
And on and after 26th March, 1926			
By omitting the whole item and inserting in its stead the following item :—			
“ 392. Yarns :—			
(A) Cotton, including mercerised cotton yarn ad val.	Free	Free	5 per cent.
And on and after 1st January, 1927 ad val.	20 per cent.	30 per cent.	35 per cent.
(B) Coir ad val.	Free	Free	Free
(C) Woollen or containing wool ad val.	20 per cent.	30 per cent.	35 per cent.
(D) Silk or silk in admixture with artificial silk, but not including yarns composed wholly of artificial silk ad val.	20 per cent.	30 per cent.	35 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.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous—<i>continued.</i>			
393. By omitting the whole item and inserting in its stead the following item :—			
“ 393. (A) Crochet, Knitting, Mercerised, and Embroidery Cottons, put up for household purposes - ad val.	25 per cent.	30 per cent.	35 per cent.
(B) Sewing and Embroidery Silks, Sewing and Embroidery Silk Twists - - - - - ad val.	Free	Free	5 per cent.
(C) Sewing Thread and Sewing Cottons n.e.i., put up for household use in reels up to and including 400 yds. ad val.	Free	Free	5 per cent.
(D) Sewing Threads and Sewing Cottons n.e.i. ad val.	25 per cent.	30 per cent.	35 per cent.”
410. By omitting the whole of sub-item (D) and inserting in its stead the following sub-item :—			
“ (D) Photographs, Prints, Photographures, and the like, wholly or partly coloured by hand, also painted Panels and mechanically-printed imitation oil paintings - ad val.	30 per cent.	35 per cent.	40 per cent.”
415A. By adding after the Item 415 a new Item as follows :—			
“ 415A. On and after 27th March, 1926—Manufactures imported for use in the development of an Australian industry or of the natural resources of Australia, or for use in Public Hospitals or Public Educational Institutions, or for use by public utilities established under Commonwealth or State law and not conducted for private gain,			
(1) Being of a class or kind not commercially manufactured in Australia or the United Kingdom, as prescribed by Departmental By-laws - - - - -	Free	Free	Free
(2) Being of a class or kind not commercially manufactured in Australia and not being admissible under Item 174, 219, 404 or 415A. (1), as prescribed by Departmental By-laws - - - - - ad val.	Free	5 per cent.	10 per cent.”
419. By omitting the whole of sub-item (A) (twice occurring) and inserting in its stead the following sub-item :—			
“ (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; 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.”
By adding new sub-items (E), (F), (G), and (H) as follows :—			
“ (E) X-Ray Transformer Apparatus other than Transformer Apparatus designed exclusively for Deep Therapy ad val.	27½ per cent.	35 per cent.	40 per cent.
And on and after 27th March, 1926			
(E) X-Ray Transformer Apparatus other than Transformer Apparatus designed exclusively for Deep Therapy ad val.	Free	10 per cent.	20 per cent.
And on and after 1st July, 1926			
ad val.	27½ 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>			
419.— <i>continued.</i>			
(F) X-Ray Transformer Apparatus designed exclusively for Deep Therapy, such apparatus to produce a potential exceeding 200,000 (peak) volts - - - - - ad val.	Free	10 per cent.	20 per cent.
(G) X-Ray Tilt Tables, Tube Stands, Lead Glass and articles made from Lead Glass, Stereoscopic Apparatus, Stereoscopic and Radiographic Vertical Screening Stands, Instruments for measuring dosage, Sphere Gap Voltmeters, Time Switches, Magnetically-operated Switches, Cassettes, Fluorescent Screens, Intensifying Screens, Cord Reels, X-Ray Tubes - - - - - ad val.	Free	10 per cent.	20 per cent.
(H) Overhead Aerial Systems, including cooling and ventilating systems - - - - - ad val.	Free	10 per cent.	20 per cent."
424. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—			
" (A) (1) Marine Dredges - - - - - ad val.	35 per cent.	40 per cent.	45 per cent.
(2) Mining and similar Dredges, n.e.i. - - - - - ad val.	25 per cent.	30 per cent.	35 per cent."
By omitting the whole of sub-item (B) (twice occurring) and inserting in its stead the following sub-item :—			
" (B) Vessels, n.e.i., not exceeding 500 tons gross register, trading Intra-State or Interstate, or otherwise employed in Australian waters for any continuous period of three months - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
And on and after 1st July, 1926			
(B) Vessels, n.e.i., trading Intra-State or Interstate, or otherwise employed in Australian waters for any continuous period of three months, excepting vessels exceeding 500 tons gross register in respect of which firm orders were placed with oversea suppliers before the date on which the deferred duty comes into operation and which are actually entered at an Australian port within fifteen months from such date - - - - - ad val.	25 per cent.	30 per cent.	35 per cent."
By adding a new sub-item (G) as follows :—			
" (G) Whaling and other vessels not commercially built in Australia, as prescribed by Departmental By-laws - - - - - And on and after 26th June, 1926	Free	Free	Free
(G) Whaling, Trawling, and other vessels not commercially built in Australia, as prescribed by Departmental By-laws - - - - -	Free	Free	Free "