

6. After section four of the *Ministers of State Act 1935-1936* the following section is added :—

Additional allowance to Prime Minister.

“ 5. There shall be payable to the Prime Minister, out of the Consolidated Revenue Fund, which is hereby appropriated accordingly, an additional allowance at the rate of One thousand five hundred pounds a year.”.

Amount of allowance.

7. Section three of the *Parliamentary Allowances Act 1920-1928* is amended by omitting the proviso thereto.

Commencement of variations of salaries and allowances.

8.—(1.) The provisions of sections three and seven of this Act shall, to the extent to which they vary any periodical payment, have effect in respect of any periodical payment made after the commencement of those sections.

(2.) For the purposes of this section, “ periodical payment ” means any payment by way of salary or allowance which is ordinarily made at regular monthly intervals, but does not include any payment which is made after the date of commencement of sections three and seven of this Act and relates wholly to a period the last day of which was prior to that date.

CUSTOMS TARIFF.

No. 3 of 1938.

An Act relating to Duties of Customs.

[Assented to 6th June, 1938.]

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 1938*.

(2.) The *Customs Tariff 1933-1936**, as amended by this Act, may be cited as the *Customs Tariff 1933-1938*.

Amendment of Tariff.

2. The Schedule to the *Customs Tariff 1933-1936* 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.

Time of imposition of duties and validation.

3.—(1.) The time of the imposition of duties of Customs imposed by this Act (not being duties of Customs the time of the imposition of which is fixed by either of the next two succeeding sub-sections) is the ninth day of December, One thousand nine hundred and thirty-seven, at nine o'clock in the forenoon, reckoned according to standard time in the Territory for the Seat of Government, and this Act shall be deemed to have come into operation at that time.

(2.) The time of the imposition of the duties of Customs imposed by this Act in respect of which a date later than the ninth day of December, One thousand nine hundred and thirty-seven is specified in the Schedule to this Act (not being duties of Customs the time of the imposition of which is fixed by the next succeeding sub-section) is the later date so specified, at nine o'clock in the forenoon, reckoned according to standard time in the Territory for the Seat of Government.

(3.) The time of the imposition of the duties of Customs imposed by this Act and set out in the column headed "Intermediate Tariff" in the Schedule to this Act, upon any goods which are specified in, and are the produce or manufacture of any British or foreign country specified in, a Proclamation which, after the commencement of this section, is issued under section nine A of the *Customs Tariff* 1933-1936 applying, or varying the application of, the Intermediate Tariff, is the time and date specified in that Proclamation.

(4.) Notwithstanding anything contained in the foregoing provisions of this section, duties of Customs collected in accordance with Customs Tariff proposals introduced into the House of Representatives on the eighth day of December, One thousand nine hundred and thirty-seven, in respect of goods the rate of duty on which, as specified in those proposals, has, prior to the passing of this Act, been disagreed with by the House of Representatives, shall, where the duty is collected prior to the twentieth day of May, One thousand nine hundred and thirty-eight at nine o'clock in the forenoon, reckoned according to standard time in the Territory for the Seat of Government, be deemed to have been the duties lawfully imposed in respect of those goods as at the time of collection, and those duties shall be deemed to have been lawfully imposed and collected.

THE SCHEDULE.

Section 2.

AMENDMENTS TO THE SCHEDULE TO THE *CUSTOMS TARIFF* 1933-1936.

By omitting the whole of Prefatory Note (4) and inserting in its stead the following Prefatory Note :—

"(4) Unless otherwise expressly provided for in the Tariff, goods manufactured from hair or containing hair shall be dutiable under the Tariff Item which would be applicable to those goods had they been manufactured from wool or contained wool."

By omitting the whole of Prefatory Note (12) and inserting in its stead the following Prefatory Note :—

"(12) (a) Mechanical driving units and apparatus for transmitting power from such driving units to the driven units, when incorporated in or forming part of machines, machinery or machine tools, shall not, unless the Tariff specifically so directs, be dutiable under the Tariff Item applicable to the machines, machinery or machine tools in which they are incorporated or of which they form a part, but shall be dutiable under the Tariff Item or Tariff Items applicable respectively to similar mechanical driving units and to similar apparatus for transmitting power from such driving units to the driven units, when not incorporated in or forming part of machines, machinery or machine tools.

THE SCHEDULE—continued.

- (b) Nothing in the last preceding paragraph shall apply to mechanical driving units or to apparatus for transmitting power from such driving units to the driven units, when incorporated in or forming part of machines, machinery or machine tools to which the Minister directs, by notice published in the *Gazette*, that it shall not apply.
- (c) For the purposes of the last two preceding paragraphs, the expression "mechanical driving units" means any apparatus or appliance producing motive power and operated by means of steam, oil, electricity, petrol, air, water, alcohol or any other liquid or gas, and includes all devices for regulating starting or controlling such mechanical driving units, whether such devices be incorporated in or form part of the mechanical driving units or the driven units."

IMPORT DUTIES.

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

1. By omitting the whole item and inserting in its stead the following item :—			
"1. Ale and other beer, porter, cider and perry, spirituous :—			
(A) In containers not exceeding one gallon*			
per gallon	3s.	6s. 3d.	6s. 3d.
(B) Otherwise	2s. 6d.	4s. 9d.	4s. 9d.
* Six reputed quarts or twelve reputed pints or twenty-four reputed half-pints to be charged as one gallon."			
9. By omitting the whole item (twice occurring) and inserting in its stead the following item :—			
"9. Spirituous preparations (non-medicinal), viz. :—			
Essences; extracts; fruit ethers aromas and flavours; limejuice and other fruit juices and fruit syrups; spirituous preparations n.e.i.	20 per cent.	37½ per cent.	43½ per cent.
With an additional duty as follows :—			
When containing not more than 10 per cent. of proof spirit	2s. 6d.	2s. 6d.	2s. 6d.
And for every additional 10 per cent. or fraction thereof of proof spirit	2s. 6d.	2s. 6d.	2s. 6d.
And for each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of4 per cent.	.5 per cent.	.5 per cent."
11. By omitting the whole of sub-item (b) and inserting in its stead the following sub-item :—			
"(b) Flavouring essences, including culinary essences and flavouring extracts; compounded flavouring esters and aldehydes; compounded fruit aromas	2s. 9d.	4s. 3d.	5s.
per lb.	22½ per cent.	40 per cent.	50 per cent.
or ad val.			
whichever rate returns the higher duty.			
And in respect of sub-item (b)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of36d.	.36d.	.36d.
per lb.	.3 per cent.	.4 per cent.	.4 per cent.
or ad val.			
whichever is applicable."			
16. By omitting the whole item and inserting in its stead the following item :—			
"16. Non-spirituous preparations, viz. :—			
(A) Limejuice, unsweetened—			
(1) In containers of less than one gallon per gallon	9d.	1s.	1s. 3½d.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division I.—Ale, Spirits, and Beverages—<i>continued.</i>			
16— <i>continued.</i>			
(A)— <i>continued.</i>			
(1)— <i>continued.</i>			
And in respect of paragraph (1)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of			
per gallon	.3d.	.3d.	.3d.
(2) Otherwise - - - - -	Free	3d.	5½d.
per gallon			
And in respect of paragraph (2)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of			
per gallon	.18d.	.18d.	.18d.
(B) Limejuice n.e.i.; fruit juices n.e.i.; fruit syrops; liquid substitutes for fruit juices and for fruit syrups:—			
(1) In containers of less than one gallon per gallon	1s. 10½d.	2s. 1½d.	2s. 5½d.
And in respect of paragraph (1)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of			
per gallon	.3d.	.3d.	.3d.
(2) Otherwise - - - - -	1s. 1½d.	1s. 4½d.	1s. 6½d.
per gallon			
And in respect of paragraph (2)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of			
per gallon	.18d.	.18d.	.18d."
DIVISION II.—TOBACCO AND MANUFACTURES THEREOF.			
20. By omitting the whole item and inserting in its stead the following item:—			
" 20. Tobacco, cut, n.e.i.—			
(A) The manufacture of the United Kingdom, containing not less than 13 per cent. by weight of stemmed Australian-grown tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) to the total stemmed tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) used in the manufacture of such tobacco	per lb.	9s. 3d.	...
(B) Other	per lb.	10s. 6d.	11s. 6d., 11s. 6d."

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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Division II.—Tobacco and Manufactures thereof—*continued.*

21. By omitting the whole item and inserting in its stead the following item :—			
“ 21. Tobacco, manufactured, n.e.i., including the weight of tags, labels and other attachments—			
(A) The manufacture of the United Kingdom, containing not less than 13 per cent. by weight of stemmed Australian-grown tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) to the total stemmed tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) used in the manufacture of such tobacco - per lb.	9s.	11s. 3d.	11s. 3d.”
(B) Other - - - - - per lb.	10s. 3d.	11s. 3d.	11s. 3d.”
22. By omitting the whole item and inserting in its stead the following item :—			
“ 22. Cigarettes, including weight of cards and mouth-pieces contained in inside packages; Fine cut tobacco suitable for the manufacture of cigarettes—			
(A) The manufacture of the United Kingdom, containing not less than 2½ per cent. by weight of stemmed Australian-grown tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) to the total stemmed tobacco leaf (or its equivalent in terms of unstemmed tobacco leaf) used in the manufacture of such cigarettes or fine cut tobacco - per lb.	16s.	19s. 4d.	19s. 4d.”
(B) Other - - - - - per lb.	17s. 4d.	19s. 4d.	19s. 4d.”

DIVISION IV.—AGRICULTURAL PRODUCTS AND GROCERIES.

42. By adding a new sub-item (c) as follows :—			
“ (c) Joss candles - - - - -	Free	Free .	Free.”
44. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—			
“ (B) (1) Cocoa beans shells and nibs, roasted - per lb.	½d.	¾d.	¾d.
(2) Cocoa mass paste or slab, sweetened - per lb.	2d.	2½d.	3d.
or ad val.	20 per cent.	30 per cent.	35 per cent.
whichever rate returns the higher duty.			
And in respect of paragraph (2)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - per lb.	.04d.	.04d.	.04d.
or ad val.	.4 per cent.	.4 per cent.	.4 per cent.
whichever is applicable.			
(3) Cocoa mass paste or slab, unsweetened per lb.	¾d.	1d.	1d.”
By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—			
“ (c) (1) Cocoa butter for the manufacture of chocolate, as prescribed by Departmental By-laws per lb.	1d.	2d.	2d.
(2) Cocoa butter n.e.i. and cocoa butter substitutes per lb.	2½d.	3½d.	4d.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division IV.—Agricultural Products and Groceries—<i>continued.</i>			
44— <i>continued.</i> (c)— <i>continued.</i> (2)— <i>continued.</i> And in respect of paragraph (2)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - per lb.	.03d.	.03d.	.03d.
(3) Caramel, caramel paste and caramel butter per lb.	1½d.	2d.	2½d.
And in respect of paragraph (3)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - per lb.	.02d.	.02d.	.02d.
(3) Caramel And on and after 19th May, 1938 - per lb.	1½d.	2d.	2½d.
And in respect of paragraph (3)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - per lb.	.02d.	.02d.	.02d."
By omitting the whole of sub-item (D) and inserting in its stead the following sub-item:— “(D) Cocoa and chocolate, in powdered or granulated form, for potable use - per lb.	2d.	4d.	5d.
And in respect of sub-item (D)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - per lb.	.04d.	.04d.	.04d."
By omitting the whole of sub-item (E) and inserting in its stead the following sub-item:— “(E) Confectionery, n.e.l., 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.	2d.	2½d.	3½d.
or ad val. whichever rate returns the higher duty.	25 per cent.	42½ per cent.	55 per cent.
And in respect of sub-item (E)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - per lb.	.04d.	.04d.	.04d.
or ad val. whichever is applicable.”	.4 per cent.	.5 per cent.	.5 per cent.
By omitting the whole of sub-item (F) and inserting in its stead the following sub-item:— “(F) Confectionery, ornamental but not edible - ad val.	15 per cent.	20 per cent.	25 per cent.
And in respect of sub-item (F)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - ad val.	.4 per cent.	.4 per cent.	.4 per cent."

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division IV.—Agricultural Products and Groceries—<i>continued.</i>			
56. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :— “(A) Green ad val.	Free	15 per cent.	15 per cent.”
57. By adding a new sub-item (E) as follows :— “(E) Locust beans (carobs) for use in the manufacture of food for stock, as prescribed by Departmental By-laws ad val.	Free	15 per cent.	15 per cent.”
64. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :— “(A) Edible fats n.e.i. and lard per lb. And in respect of sub-item (A)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of per lb.	2½d. .03d.	3½d. .03d.	4d. .03d.”
79. By omitting the whole item (twice occurring) and inserting in its stead the following item :— “79. Oilmen's stores, n.e.i., being groceries, including soap dyes and condition foods, n.e.i.; food for birds (excepting canary seed and mixtures containing canary seed) in packages for retail sale; goods put up for household use, n.e.i.; goods, n.e.i., put up for retail sale . . . ad val. And for each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of ad val.	15 per cent. .2 per cent.	30 per cent. .3 per cent.	33½ per cent. .3 per cent.”
84. By omitting the whole item and inserting in its stead the following item :— “84. Rennet, viz. :— (A) Cheese rennet in liquid form; rennet in tablet form ad val. And in respect of sub-item (A)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of ad val. (B) Other ad val.	10 per cent. .6 per cent. Free	25 per cent. .6 per cent. 15 per cent.	25 per cent. .6 per cent. 15 per cent.”
88. By omitting the whole item and inserting in its stead the following item :— “88. Salt, and table preparations thereof, in packages of any description, not exceeding 14 lb. net weight . . . ad val. And for each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of ad val.	15 per cent. .4 per cent.	30 per cent. .4 per cent.	40 per cent. .4 per cent.”
89. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :— “(B) N.E.I. per ton And in respect of sub-item (B)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of per ton	5s. 7.2d.	15s. 7.2d.	22s. 6d. 7.2d.”

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
DIVISION V.—TEXTILES, FELTS AND FURS, AND MANUFACTURES THEREOF, AND ATTIRE.			
105. By omitting the whole of sub-paragraph (a) of paragraph (1) of sub-item (A) and inserting in its stead the following sub-paragraph :—			
“ (a) Cotton piece goods and piece goods containing a mixture of fibres in which cotton predominates (excepting piece goods enumerated in sub-items (AA), (D) (1) and (F)), n.e.i.—			
(1) Unbleached, not being printed dyed or coloured per square yard or ad val.	½d. 5 per cent.	1½d. ..	2½d. ..
whichever rate returns the lower duty.			
(2) Bleached, not being printed dyed or coloured per square yard or ad val.	½d. 5 per cent.	1½d. ..	3d. ..
whichever rate returns the lower duty.			
(3) Printed, dyed or coloured per square yard or ad val.	½d. 5 per cent.	2d. ..	3½d. ..
whichever rate returns the lower duty.”			
By omitting the whole of sub-paragraph (c) of paragraph (1) of sub-item (A) and inserting in its stead the following sub-paragraph :—			
“ (c) Cotton piece goods and piece goods containing a mixture of fibres in which cotton predominates (excepting piece goods enumerated in sub-items (AA), (D) (1) and (F)), viz. :—Drills Dungarees and Jeans, weighing 6 ounces or less per square yard or weighing 18 ounces or more per square yard—			
(1) Unbleached, not being printed dyed or coloured per square yard or ad val.	½d. 5 per cent.	1½d. ..	2½d. ..
whichever rate returns the lower duty.			
(2) Bleached, not being printed dyed or coloured per square yard or ad val.	½d. 5 per cent.	1½d. ..	3d. ..
whichever rate returns the lower duty.			
(3) Printed, dyed or coloured per square yard or ad val.	½d. 5 per cent.	2d. ..	3½d. ..
whichever rate returns the lower duty.”			
By omitting the whole of sub-paragraph (d) of paragraph (1) of sub-item (A) and inserting in its stead the following sub-paragraph :—			
“ (d) Cotton piece goods and piece goods containing a mixture of fibres in which cotton predominates, of a type which would otherwise be classifiable under sub-item (A) (1) (b), as prescribed by Departmental By-laws, viz. :—for use in the manufacture of shirts; for use as pocketings in the manufacture of outer clothing; undyed, whether bleached or unbleached, for use in the manufacture of leathercloth rubbercloth and other waterproofed cloth; undyed sheetings, whether bleached or unbleached, for use in the undyed state; for use in the manufacture of other goods not specified in sub-item (A) (1) (b)—			
(1) Unbleached, not being printed dyed or coloured per square yard or ad val.	½d. 5 per cent.	1½d. ..	2½d. ..
whichever rate returns the lower duty.			

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division V.—Textiles, Felts and Furs, and Manufactures thereof, and Attire—continued.			
105—continued.			
(A) (1)—continued.			
(d)—continued.			
(2) Bleached, not being printed dyed or coloured - per square yard or ad val. whichever rate returns the lower duty.	½d. 5 per cent.	1½d. ..	3d. ..
(3) Printed, dyed or coloured per square yard or ad val. whichever rate returns the lower duty."	½d. 5 per cent.	2d. ..	3½d. ..
By omitting the whole of sub-paragraph (e) of paragraph (1) of sub-item (A) and inserting in its stead the following sub-paragraph :—			
"(e) Tickings, bed, wholly of cotton or of cotton in admixture with linen, woven wholly or partly from coloured yarns - per square yard or ad val. whichever rate returns the lower duty."	½d. 5 per cent.	2d. ..	3½d. ..
By omitting the whole of paragraph (4) of sub-item (A) and inserting in its stead the following paragraph :—			
"(4) Tapestries and tapestry curtain material, viz. :— wholly of artificial silk ; containing a mixture of fibres in which at least 10 per cent. by weight is artificial silk and not more than 5 per cent. by weight is wool - per square yard	1½d.	4d.	9d."
By adding to sub-item (A) a new paragraph (5) as follows :—			
"(5) Tapestries of wool or containing wool (not being classifiable under item 105 (A) (3) or item 105 (A) (4)), of types suitable only for furniture upholstery or for use as furnishing fabrics ad val.	5 per cent.	25 per cent.	30 per cent."
By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—			
"(B) Cotton piece goods and piece goods containing a mixture of fibres in which cotton predominates (excepting piece goods enumerated in sub-items (AA), (D) (1) and (F)), defined for cutting up for the manufacture of hemmed or hemstitched cosies doyleys handkerchiefs pillow-shams serviettes table-centres table-cloths table-covers table-runners tray-cloths or window-blinds, as prescribed by Departmental By-laws—			
(1) Unbleached, not being printed dyed or coloured - per square yard or ad val. whichever rate returns the lower duty.	½d. 5 per cent.	1½d. ..	2½d. ..
(2) Bleached, not being printed dyed or coloured - per square yard or ad val. whichever rate returns the lower duty.	½d. 5 per cent.	1½d. ..	3d. ..
(3) Printed, dyed or coloured per square yard or ad val. whichever rate returns the lower duty."	½d. 5 per cent.	2d. ..	3½d. ..

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>			
105— <i>continued.</i>			
By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—			
(c) Piece goods, n.e.i., including cotton piece goods and piece goods containing a mixture of fibres in which cotton predominates but not including piece goods wholly of silk or in which silk predominates or piece goods enumerated in sub-items (AA), (D) (1) and (F), 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—			
(1) Unbleached, not being printed dyed or coloured - per square yard or ad val.	$\frac{1}{2}$ d. 5 per cent.	1 $\frac{1}{2}$ d. ..	2 $\frac{1}{2}$ d. ..
whichever rate returns the lower duty.			
(2) Bleached, not being printed dyed or coloured - per square yard or ad val.	$\frac{1}{2}$ d. 5 per cent.	1 $\frac{1}{2}$ d. ..	3d. ..
whichever rate returns the lower duty.			
(3) Printed, dyed or coloured per square yard or ad val.	$\frac{1}{2}$ d. 5 per cent.	2d. ..	3 $\frac{1}{2}$ d. ..
whichever rate returns the lower duty.”			
By omitting the whole of paragraph (1) of sub-item (D) and inserting in its stead the following paragraph :—			
“(1) Artificial silk, or containing artificial silk or having artificial silk worked thereon, except piece goods enumerated in sub-items (A) (1) (b), (A) (3), (A) (4), (A) (5), (AA) and (F) and in item 130 (B) (1) (b) - per square yard			
	1 $\frac{1}{2}$ d.	4d.	9d.”
By omitting the whole of paragraph (4) of sub-item (F) and inserting in its stead the following paragraph :—			
“(4) Piece goods, felt, of wool or containing wool—			
(a) Slipper upper felt - per square yard and ad val.	4 $\frac{1}{2}$ d. 15 per cent.	1s. 1 $\frac{1}{2}$ d. 30 per cent.	1s. 2 $\frac{1}{2}$ d. 33 $\frac{1}{2}$ per cent.
And in respect of sub-paragraph (a)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of			
per square yard	.06d.	.06d.	.06d.
and ad val.	.2 per cent.	.3 per cent.	.3 per cent.
(b) N.E.I. - per square yard and ad val.	6d. 15 per cent.	1s. 3d. 30 per cent.	1s. 4 $\frac{1}{2}$ d. 33 $\frac{1}{2}$ per cent.
And in respect of sub-paragraph (b)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of			
per square yard	.12d.	.12d.	.12d.
and ad val.	.2 per cent.	.3 per cent.	.3 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 paragraph (5) of sub-item (F) and inserting in its stead the following paragraph :—			
“ (5) Piece goods, felt, composed of hair; piece goods, felt, n.e.i. - - - - - ad val.	25 per cent.	42½ per cent.	48½ per cent.
And in respect of paragraph (5)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - - - ad val.	.4 per cent.	.5 per cent.	.5 per cent.”
By adding to sub-item (F) a new paragraph (6) as follows :—			
“ (6) Piece goods, viz., alpacas lustres mohairs and sicilians, not being of the types used for interlining apparel - - - - - per square yard or ad val.	4d. 30 per cent.	6d. 50 per cent.	7d. 57½ per cent.
whichever rate returns the higher duty.			
And in respect of paragraph (6)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of per square yard or ad val.	.08d. .6 per cent.	.08d. .6 per cent.	.08d. .6 per cent.
whichever is applicable.”			
By omitting the whole of paragraph (1) of sub-item (M) and inserting in its stead the following paragraph :—			
“ (1) Defined for cutting up for the manufacture of hemmed or hemstitched cosies doyleys handkerchiefs pillow-shams serviettes table-centres table-cloths table-covers table-runners tray-cloths or window-blinds, as prescribed by Departmental By-laws - - - - - ad val.	5 per cent.	25 per cent.	25 per cent.”
116. By omitting the whole item and inserting in its stead the following item :—			
“ 116. Parasols sunshades and umbrellas, n.e.i. - ad val.	22½ per cent.	50 per cent.	53½ per cent.
And for each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - - - ad val.	.3 per cent.	.3 per cent.	.3 per cent.”
118. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—			
“ (B) Roof coverings in the piece, floor coverings, and similar materials, surfaced or unsurfaced, consisting of felt, textile, or paper base, impregnated or laminated with bituminous, asphaltic, tar or pitch emulsions or similar preparations; damp-course and similar materials in sheets or rolls ad val.	17½ per cent.	35 per cent.	42½ per cent.
And in respect of sub-item (B)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - - - ad val.	.5 per cent.	.6 per cent.	.6 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*.**

120. By omitting the whole of sub-item (A) (twice occurring) and inserting in its stead the following sub-item :— “(A) Articles, textile, not being piece goods, viz. :— Articles of furnishing drapery and napery, including quilts n.e.i., table covers, doyleys, tray cloths, sheets, pillow cases, pillow covers, bolster cases, counterpanes, bed spreads n.e.i., table mats, splashes, table-cloths, runners, mantel borders, toilet sets, bags for linen, brush and comb bags, night-dress cases, handkerchief sachets, and the like, cosies and cushions in part or wholly made up— (1) When not containing wool - ad val.	20 per cent.	40 per cent.	45 per cent.
And in respect of paragraph (1)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of			
ad val.	.3 per cent.	.3 per cent.	.3 per cent.
(2) When containing wool - ad val.	27½ per cent.	47½ per cent.	55 per cent.
And in respect of paragraph (2)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of			
ad val.	.3 per cent.	.3 per cent.	.3 per cent.”
By omitting the whole of sub-item (B) (twice occurring) and inserting in its stead the following sub-item :— “(B) (1) Cotton or linen handkerchiefs - - ad val. or per dozen whichever rate returns the higher duty.	22½ per cent. ..	42½ per cent. 1s.	50 per cent. 1s.
And in respect of paragraph (1)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of			
- ad val.	.3 per cent.	.3 per cent.	.3 per cent.
or per dozen	..	.08d.	.08d.
whichever is applicable.			
(2) Cotton or linen serviettes - ad val.	20 per cent.	40 per cent.	45 per cent.
And in respect of paragraph (2)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of			
- ad val.	.2 per cent.	.2 per cent.	.2 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—continued.			
120—continued.			
By omitting the whole of paragraph (1) of sub-item (D) and inserting in its stead the following paragraph :—			
“(1) Cotton; made from piece goods containing a mixture of fibres in which cotton predominates (excepting piece goods enumerated in Items 105 (AA), (D) (1) and (F))—			
(a) Unbleached, not being printed dyed or coloured - per square yard or ad. val.	½d. 5 per cent.	1¼d. ..	2¾d. ..
whichever rate returns the lower duty.			
(b) Bleached, not being printed dyed or coloured - per square yard or ad. val.	½d. 5 per cent.	1½d. ..	3d. ..
whichever rate returns the lower duty.			
(c) Printed, dyed or coloured per square yard or ad. val.	½d. 5 per cent.	2d. ..	3½d. ..
whichever rate returns the lower duty.”			
By omitting the whole of sub-item (F) and inserting in its stead the following sub-item :—			
“(F) Quilts, viz. :—Marcella, honeycomb, alhambra, grecian and dimity; printed cotton bedspreads, as prescribed by Departmental By-laws - ad val.	5 per cent.	25 per cent.	45 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.	15 per cent.	35 per cent.	37½ per cent.
And in respect of paragraph (1)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - ad val.	.2 per cent.	.2 per cent.	.2 per cent.
(2) When containing wool - ad val.	25 per cent.	45 per cent.	50 per cent.
And in respect of paragraph (2)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - ad val.	.4 per cent.	.4 per cent.	.4 per cent.”
130. By omitting the whole of paragraph (1) of sub-item (B) and inserting in its stead the following paragraph :—			
“(1) Cotton or containing a mixture of fibres in which cotton predominates (excepting piece goods covered by Items 105 (A) (1) (b), (AA), and (F))—			
(a) As prescribed by Departmental By-laws—			
(1) Unbleached, not being printed dyed or coloured per square yard or ad val.	½d. 5 per cent.	1¼d. ..	2¾d. ..
whichever rate returns the lower duty.			
(2) Bleached, not being printed dyed or coloured - per square yard or ad val.	½d. 5 per cent.	1½d. ..	3d. ..
whichever rate returns the lower duty.			

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>			
130— <i>continued.</i> (B) (1)— <i>continued.</i> (a)— <i>continued.</i> (3) Printed, dyed or coloured per square yard or ad val. whichever rate returns the lower duty.	½d. 5 per cent.	2d. ..	3½d. ..
(b) Otherwise— (1) Undyed, whether bleached or un-bleached - per square yard and ad val. or ad val. whichever rate returns the higher duty.	6d. 30 per cent. 45 per cent.	1s. 50 per cent. 65 per cent.	1s. 50 per cent. 65 per cent.
(2) Dyed or coloured-woven per square yard and ad val. or ad val. whichever rate returns the higher duty.”	7d. 30 per cent. 50 per cent.	1s. 1d. 50 per cent. 70 per cent.	1s. 1d. 50 per cent. 70 per cent.
131. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :— “(A) Tents and sails - - - ad val. And in respect of sub-item (A)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - - - ad val.	12½ per cent.	25 per cent.	27½ per cent.
133. By omitting the whole item and inserting in its stead the following item :— “133. (A) Meat wraps, whether partly or wholly made up :— (1) Made from knitted or lockstitched piece goods— (a) As prescribed by Departmental By-laws - ad val. (b) Otherwise—to be dutiable at the rates specified under Item 105 (AA) (2) (2) Other - - - ad val. (B) Bags and sacks of calico, hessian n.e.i., and linen, whether partly or wholly made up; bags and sacks, n.e.i. - - - ad val.	.2 per cent. 20 per cent. 20 per cent. 20 per cent.	.2 per cent. 35 per cent. 35 per cent. 35 per cent.	.2 per cent.” 35 per cent. 35 per cent. 35 per cent.”
DIVISION VI.—METALS AND MACHINERY.			
136. By adding the following to sub-item (D) :— “Provided further that the rate of duty payable on iron and steel plate and sheet dutiable under this sub-item and entered for home consumption on and after 8th September, 1937, and on or before 28th February, 1939, shall be ad val. and per ton with maximum of per ton	10 per cent. .. 28s.	15 per cent. 20s. ..	27½ per cent. 20s. .. ”
147. By omitting the whole item (twice occurring) and inserting in its stead the following item :— “147. Iron and steel, viz. :— Plates and sheets, plain tinned - ad val. and a deferred duty as follows :— on and after 1st January, 1939	Free	15 per cent.	15 per cent.
147. Iron and steel, viz. :— Plates and sheets, plain tinned - per ton	76s.	115s.	115s. ”

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 (A) and inserting in its stead the following sub-item :—			
“ (A) Iron and steel tubes or pipes (except riveted, cast, close-jointed or cycle tubes or pipes and welded conduit pipes and tubes) not more than 3 inches internal diameter ; iron and steel boiler tubes	10 per cent.	40 per cent.	40 per cent.
ad val.			
And in respect of sub-item (A)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - ad val.	1 per cent.	1 per cent.	1 per cent.”
By omitting the whole of paragraph (2) of sub-item (B) and inserting in its stead the following paragraph :—			
“ (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.	10 per cent.	30 per cent.	40 per cent.
And in respect of paragraph (2)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - ad val.	1 per cent.	1 per cent.	1 per cent.”
By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—			
“ (c) Cast iron fittings for pipes of less than 2 inches internal diameter ; steel, wrought iron and malleable cast iron fittings for pipes—			
(1) Galvanized - - - per lb.	3½d.	6½d.	7½d.
or ad val.	22½ per cent.	40 per cent.	50 per cent.
whichever rate returns the higher duty.			
And in respect of paragraph (1)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - per lb.	.05d.	.05d.	.05d.
or ad val.	.7 per cent.	.8 per cent.	.8 per cent.
whichever is applicable.			
(2) Other - - - per lb.	3d.	6d.	6½d.
or ad val.	22½ per cent.	40 per cent.	50 per cent.
whichever rate returns the higher duty.			
And in respect of paragraph (2)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - per lb.	.04d.	.04d.	.04d.
or ad val.	.7 per cent.	.8 per cent.	.8 per cent.
whichever is applicable.”			
153. By omitting the whole item and inserting in its stead the following item :—			
“ 153. (A) Cast iron pipes, excepting cast iron soil and rainwater pipes from 2 inches to 6 inches internal diameter both sizes inclusive			
per ton	20s.	55s.	67s. 6d.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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Division VI.—Metals and Machinery—*continued.*153—*continued.*(A)—*continued.*

And in respect of sub-item (A)—

For each £1 by which the equivalent
in Australian currency of £100
sterling is less than £125 at the
date of exportation—

An additional duty of - per ton

1s.

1s.

1s.

(B) Cast iron pipes, soil and rainwater, from 2
inches to 6 inches internal diameter both
sizes inclusive - - ad val.

15 per cent.

30 per cent.

40 per cent.

And in respect of sub-item (B)—

For each £1 by which the equivalent
in Australian currency of £100
sterling is less than £125 at the
date of exportation—

An additional duty of - ad val.

.8 per cent.

.8 per cent.

.8 per cent.

(C) Cast iron fittings for pipes of not less than 2
inches internal diameter, excepting cast
iron fittings for soil and rainwater pipes
from 2 inches to 6 inches internal diameter
both sizes inclusive - - per ton

20s.

55s.

67s. 6d.

And in respect of sub-item (C)—

For each £1 by which the equivalent
in Australian currency of £100
sterling is less than £125 at the
date of exportation—

An additional duty of - per ton

1s.

1s.

1s.

(D) Cast iron fittings for soil and rainwater pipes
from 2 inches to 6 inches internal diameter
both sizes inclusive - - ad val.

15 per cent.

30 per cent.

40 per cent.

And in respect of sub-item (D)—

For each £1 by which the equivalent
in Australian currency of £100
sterling is less than £125 at the
date of exportation—

An additional duty of - ad val.

.8 per cent.

.8 per cent.

.8 per cent."

161. By omitting the whole of sub-item (c) (twice occurring)
and inserting in its stead the following sub-item:—

"(c) Spray pumps, hand operated, n.e.i., including
atomizers and vaporizers of the type used for
spraying insecticides; spray pumps, foot
operated; garden syringes; lawn sprinklers
ad val.

25 per cent.

42½ per cent.

51½ per cent.

And in respect of sub-item (c)—

For each £1 by which the equivalent in
Australian currency of £100 sterling is
less than £125 at the date of exportation—

An additional duty of - ad val.

.6 per cent.

.7 per cent.

.7 per cent."

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
<p>173. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item:—</p> <p>“(A) Weighing machines n.e.i., including computing weighing machines; weighbridges; scales and balances, n.e.i., including computing scales and balances; chemists’ counter scales; spring balances and steelyards; weights n.e.i.; combined bagging weighing and sewing machines - ad val.</p> <p>And in respect of sub-item (A)—</p> <p>For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—</p> <p>An additional duty of - - ad val.</p>	<p>20 per cent.</p> <p>.6 per cent.</p>	<p>37½ per cent.</p> <p>.7 per cent.</p>	<p>46½ per cent.</p> <p>.7 per cent.”</p>
<p>174. By omitting the whole of paragraphs (10) and (166) of sub-item (M).</p> <p>By omitting the whole of paragraph (36) of sub-item (x) and inserting in its stead the following paragraph:—</p> <p>“(36) Hand tools (excepting spray guns and grease guns or lubricators), pneumatic, portable, but not including snaps - - - ad val.</p>	<p>Free</p>	<p>15 per cent.</p>	<p>15 per cent.”</p>
<p>176. By omitting the whole of sub-item (c).</p> <p>By omitting the whole of paragraph (1) of sub-item (D) and inserting in its stead the following paragraph:—</p> <p>“(1) Cement-making machines; road-making machines n.e.i.; stone-crushing machines n.e.i.; travelling and portable cranes, hand operated; coal conveyors and ash-handling plant exclusive of motive power equipment; aerial cableways exclusive of cable; aerial ropeways, exclusive of cable, cars and mechanical parts - - - ad val.</p>	<p>35 per cent.</p>	<p>55 per cent.</p>	<p>55 per cent.”</p>
<p>By adding a new sub-item (E) as follows:—</p> <p>“(E) Laundry machines and appliances, not being of the type ordinarily used in the household, viz.:—</p> <p>(1) Automatic collar blocking machines; starching machines (other than collar starching machines); shirt folding machines; cuff scrubbers; marking machines; collar rounding machines; collar turners of the machine type; automatic neck-band presses; tab-sewing machines; starch mixing machines - - - ad val.</p>	<p>Free</p>	<p>15 per cent.</p>	<p>15 per cent.</p>
<p>(2) Ironing machines—</p> <p>(a) the value for duty of which does not exceed £1,300 each - ad val.</p> <p>And in respect of sub-paragraph (a)—</p> <p>For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—</p> <p>An additional duty of ad val.</p>	<p>25 per cent.</p> <p>.8 per cent.</p>	<p>42½ per cent.</p> <p>.9 per cent.</p>	<p>53½ per cent.</p> <p>.9 per cent.</p>

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
176— <i>continued.</i>			
(E)— <i>continued.</i>			
(2)— <i>continued.</i>			
(b) the value for duty of which exceeds £1,300 each— the rate of duty shall be the rate under sub-paragraph (a) reduced by 1/625th of the British Preferential Tariff rate for each £1 by which the value for duty exceeds £1,300, with minimum of	Free	15 per cent.	15 per cent.
(3) Washing machines—			
(a) The value for duty of which does not exceed £400 each - ad val. And in respect of sub-paragraph (a)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of	25 per cent.	42½ per cent.	53½ per cent.
(b) The value for duty of which exceeds £400 each— the rate of duty shall be the rate under sub-paragraph (a) reduced by 1/250th of the British Preferential Tariff rate for each £1 by which the value for duty exceeds £400, with minimum of - ad val. An additional duty of	.8 per cent.	.9 per cent.	.9 per cent.
(4) Drying tumblers; shaking-out tumblers; drying cabinets; collar brushing machines; manual pressing machines; sleeve formers; spotting tables; steam boards; collar turners (hot tube type); collar starching machines - ad val. And in respect of paragraph (4)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of	Free	15 per cent.	15 per cent.
By omitting the whole of sub-item (H) and inserting in its stead the following sub-item:— “(H) Metal split pulleys - per inch of diameter or ad val. whichever rate returns the higher duty. And in respect of sub-item (H)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of	.8 per cent.	.9 per cent.	.9 per cent.”
per inch of diameter or ad val. whichever rate returns the higher duty.	5d. 30 per cent.	11d. 50 per cent.	11½d. 57½ per cent.
per inch of diameter or ad val. whichever is applicable.”	.04d. .6 per cent.	.04d. .6 per cent.	.04d. .6 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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Division VI.—Metals and Machinery—*continued.*176—*continued.*

By adding a new sub-item (o) as follows:—

“(o) Lifting jacks - - - - - each or ad val.	1s. 6d. 25 per cent.	3s. 45 per cent.	3s. 6d. 65 per cent.
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whichever rate returns the higher duty.

And in respect of sub-item (o)—

For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—

An additional duty of - - - each or ad val.	$\frac{1}{2}$ d. .8 per cent.	$\frac{1}{2}$ d. .8 per cent.	$\frac{1}{2}$ d. .8 per cent.
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whichever is applicable.”

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

“(d) Crude oil engines (except marine engines)—

(1) Up to and including 100 horse-power ad val.	45 per cent.	65 per cent.	65 per cent.
(2) Exceeding 100 horse-power - ad val.	Free	15 per cent.	15 per cent.
(3) As prescribed by Departmental By-laws -	Free	Free	Free

For the purposes of this sub-item horse-power shall be determined as prescribed by Departmental By-law.”

By adding a new sub-item (r) as follows:—

“(r) Marine engines, internal combustion, viz.:—

(1) Petrol engines of four or more cylinders, 20 horse-power or over when operating at 1,000 r.p.m. or over, including the reversing gear imported therewith and for use therewith - - - - - ad val.	12 $\frac{1}{2}$ per cent.	27 $\frac{1}{2}$ per cent.	36 $\frac{1}{2}$ per cent.
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And in respect of paragraph (1)—

For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—

An additional duty of - ad val.	.6 per cent.	.7 per cent.	.7 per cent.
(2) Outboard engines - - - - - ad val.	10 per cent.	25 per cent.	30 per cent.

(3) N.E.I., including reversing gear of the type ordinarily used therewith whether imported with such engines or separately—

(a) Up to and including 25 horse-power ad val.	25 per cent.	42 $\frac{1}{2}$ per cent.	53 $\frac{1}{2}$ per cent.
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And in respect of sub-paragraph (a)—

For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—

An additional duty of ad val.	.8 per cent.	.9 per cent.	.9 per cent.
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(b) Exceeding 25 horse-power but not exceeding 100 horse-power, as prescribed by Departmental By-laws - - - - - ad val.

Free	15 per cent.	15 per cent.
Free	15 per cent.	15 per cent.

(c) Exceeding 100 horse-power ad val.

For the purposes of this sub-item horse-power shall be determined as prescribed by Departmental By-law.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
179. By omitting the whole of sub-item (c) (second time occurring) and inserting in its stead the following sub-item :—			
“ (c) Regulating starting and controlling apparatus for electric trolley buses, when incorporated in or forming part of any goods covered by sub-item (H) of item 359; regulating starting and controlling apparatus for all electrical purposes, including distributing boards and switchboards, n.e.i. - - - - - ad val.	30 per cent.	50 per cent.	57½ per cent.
And in respect of sub-item (c)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - - - ad val.	.6 per cent.	.6 per cent.	.6 per cent.”
By omitting the whole of clause (1) of sub-paragraph (c) of paragraph (1) (third time occurring) of sub-item (D) and inserting in its stead the following clause :—			
“ (1) Traction motors (including traction motors for electric trolley buses when incorporated in or forming part of any goods covered by sub-item (H) of item 359) - - - - - ad val.	30 per cent.	50 per cent.	65 per cent.
And in respect of clause (1)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - - - ad val.	.6 per cent.	.6 per cent.	.6 per cent.”
By omitting the whole of sub-paragraph (a) of paragraph (2) of sub-item (D) (second time occurring) and inserting in its stead the following sub-paragraph :—			
“ (a) At voltages below 66,000—			
(1) Up to and including 13,500 k.v.a.—			
(a) Constant current, of the type used in the series system of street lighting ad val.	10 per cent.	25 per cent.	32½ per cent.
And in respect of sub-clause (a)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of ad val.	.6 per cent.	.6 per cent.	.6 per cent.
(b) Other - - - - - ad val.	30 per cent.	50 per cent.	65 per cent.
And in respect of sub-clause (b)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of ad val.	.6 per cent.	.6 per cent.	.6 per cent.
(2) Over 13,500 k.v.a.—the rate of duty shall be the percentage rate under sub-clause (b) of clause (1) reduced by .01 for each k.v.a. above 13,500 k.v.a. with minimum of ad val.	Free	15 per cent.	15 per cent.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
179— <i>continued.</i>			
By omitting the whole of sub-paragraph (a) of paragraph (3) of sub-item (D) (second time occurring) and inserting in its stead the following sub-paragraph:— “(a) Electric fans of the type ordinarily used in offices and the household - - - ad val.	15 per cent.	40 per cent.	50 per cent.”
180. By omitting the whole of paragraph (1) of sub-item (A) and inserting in its stead the following paragraph:— “(1) (a) (1) Handset telephones of a class or kind not commercially produced or manufactured in Australia and parts of handset telephones, as prescribed by Departmental By-laws - - - ad val. (2) Handset telephones n.e.i.; bell sets for telephones; parts n.e.i. of handset telephones and of bell sets for telephones ad val. And in respect of clause (2)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - ad val. (b) Telephones n.e.i.; telephone distributing boards; telephone appliances n.e.i. - ad val.	Free 20 per cent. 20 per cent.	20 per cent. 40 per cent. .6 per cent. 20 per cent.	20 per cent. 47½ per cent. .6 per cent. 20 per cent.”
By omitting the whole of sub-item (B) and inserting in its stead the following sub-item:— “(B) (1) Gas meters of the consumers' type - ad val. And in respect of paragraph (1)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - ad val. (2) Parts of gas meters of the consumers' type— (a) As prescribed by Departmental By-laws ad val. (b) N.E.I. - - - - ad val. And in respect of sub-paragraph (b)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of ad val.	25 per cent. .8 per cent. Free 10 per cent. .8 per cent.	42½ per cent. .9 per cent. 15 per cent. 25 per cent. 1 per cent.	53¾ per cent. .9 per cent. 15 per cent. 37½ per cent. 1 per cent.”
By omitting the whole of paragraph (4) of sub-item (E) and inserting in its stead the following paragraph:— “(4) Resistors, fixed - - - each And in respect of paragraph (4)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - - - each	¾d. .01d.	1d. .01d.	1½d. .01d.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
180— <i>continued.</i>			
By omitting the whole of paragraph (2) of sub-item (g) and inserting in its stead the following paragraph :—			
“(2) Storage batteries suitable for use (otherwise than for propulsion purposes) in motor vehicles (other than motor cycles) or electric trolley buses, whether imported separately or incorporated in or forming part of any goods covered by items 359 (D) and 359 (H) - - - - - ad val.	50 per cent.	70 per cent.	70 per cent.”
181. By omitting the whole of paragraph (2) of sub-item (B) and inserting in its stead the following paragraph :—			
“(2) Cables, telegraph and telephone, paper-insulated lead-covered - - - - - ad val.	22½ per cent.	40 per cent.	45 per cent.
And in respect of paragraph (2)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - - - ad val.	.3 per cent.	.3 per cent.	.3 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.	12½ per cent.	50 per cent.	50 per cent.
And in respect of sub-item (B)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - - - ad val.	.6 per cent.	.6 per cent.	.6 per cent.”
203. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—			
“(A) Fire extinguishers, hand - - - - - ad val.	30 per cent.	50 per cent.	57½ per cent.
And in respect of sub-item (A)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - - - ad val.	.6 per cent.	.6 per cent.	.6 per cent.”
204. By omitting the whole of sub-item (B) (twice occurring) and inserting in its stead the following sub-item :—			
“(B) (1) Aluminiumware n.e.i., including plated aluminiumware - - - - - ad val.	15 per cent.	45 per cent.	52½ per cent.
And in respect of paragraph (1)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - - - ad val.	.6 per cent.	.6 per cent.	.6 per cent.
(2) Enamelledware n.e.i., but not including stoves and baths - - - - - ad val.	25 per cent.	60 per cent.	60 per cent.
And in respect of paragraph (2)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - - - ad val.	.6 per cent.	.6 per cent.	.6 per cent.”
206. By omitting the whole of sub-item (D) and inserting in its stead the following sub-item :—			
“(D) Incandescent mantles - - - - - ad val.	20 per cent.	40 per cent.	47½ per cent.
And in respect of sub-item (D)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - - - ad val.	.6 per cent.	.6 per cent.	.6 per cent.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
208. By adding a new sub-item (t) as follows :— “(t) Metal sashes and metal frames, for windows ad val. And in respect of sub-item (t)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - - - ad val.	30 per cent. .6 per cent.	50 per cent. .6 per cent.	57½ per cent. .6 per cent.”
209. By omitting the whole item and inserting in its stead the following item :— “209. Malleable iron castings not elsewhere specified, whether subsequently machined or not - - - per lb. or ad val. whichever rate returns the higher duty. And for each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - - - per lb. or ad val. whichever is applicable.”	1¼d. 20 per cent. .03d. .8 per cent.	1¼d. 37½ per cent. .03d. .9 per cent.	2¼d. 48¾ per cent. .03d. .9 per cent.
210. By omitting the whole item and inserting in its stead the following item :— “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 ; crochet hooks of steel or bone— (A) When in fancy boxes - - - ad val. (B) When not in fancy boxes - - - ad val. And on and after 20th May, 1938 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 ; crochet hooks of metal or bone— (A) When in fancy boxes - - - ad val. (B) When not in fancy boxes - - - ad val.	25 per cent. Free 25 per cent. Free	42½ per cent. 15 per cent. 42½ per cent. 15 per cent.	42½ per cent. 15 per cent. 42½ per cent. 15 per cent.”
218. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :— “(B) Metal wool and metal shavings including metal wool and metal shavings packed in cartons with or without cleansing agents - - - ad val. And in respect of sub-item (B)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - - - ad val.	10 per cent. 1 per cent.	30 per cent. 1 per cent.	42½ per cent. 1 per cent.”
DIVISION VII.—OILS, PAINTS, AND VARNISHES.			
224. By omitting the whole item and inserting in its stead the following item :— “224. Graphite or plumbago - - - - - ad val. By adding a new item 226A as follows :— “226A. Cutback bitumen, as prescribed by Departmental By-laws - - - - - per gallon And for each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - - - per gallon	Free ¼d. .01d.	15 per cent. 1d. .01d.	15 per cent.” 1½d. .01d.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VII.—Oils, Paints, and Varnishes—<i>continued.</i>			
231. By omitting the whole of paragraph (1) of sub-item (a) and inserting in its stead the following paragraph :— “(1) Ground in liquid, n.e.i.; Paints and Colours prepared for use; Sheep Marking Oils; Enamels n.e.i.; Enamel Paints and Glosses, n.e.i. per cwt. or ad val. whichever rate returns the higher duty. And in respect of paragraph (1)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - per cwt. or ad val. whichever is applicable.”	5s. 20 per cent.	7s. 37½ per cent.	8s. 3d. 43½ per cent.
By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :— “(B) Show card colours in liquid form - - ad val. And in respect of sub-item (B)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - - ad val. whichever is applicable.”	1.2d. .4 per cent.	1.2d. .5 per cent.	1.2d. .5 per cent.
232. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :— “(A) Varnishes; Varnish and Oil Stains; Colours ground in plasticizing media other than drying oils; Lacquers and Cellulose Ester Enamels; 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 gallon or ad val. whichever rate returns the higher duty. And in respect of sub-item (A)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of per gallon or ad val. whichever is applicable.”	.6 per cent.	.7 per cent.	.7 per cent.”
“(E) Synthetic resins of the type used in the manufacture of paints enamels and varnishes, viz. :— (1) As prescribed by Departmental By-laws (2) Other - - - per gallon or ad val. whichever rate returns the higher duty. And in respect of paragraph (2)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of per gallon or ad val. whichever is applicable.”	2s. 20 per cent.	3s. 37½ per cent.	3s. 6d. 43½ per cent.
“(E) Synthetic resins of the type used in the manufacture of paints enamels and varnishes, viz. :— (1) As prescribed by Departmental By-laws (2) Other - - - per gallon or ad val. whichever rate returns the higher duty. And in respect of paragraph (2)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of per gallon or ad val. whichever is applicable.”	Free 2s. 20 per cent.	Free 3s. 37½ per cent.	Free 3s. 6d. 43½ per cent.
“(E) Synthetic resins of the type used in the manufacture of paints enamels and varnishes, viz. :— (1) As prescribed by Departmental By-laws (2) Other - - - per gallon or ad val. whichever rate returns the higher duty. And in respect of paragraph (2)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of per gallon or ad val. whichever is applicable.”	½d. .4 per cent.	½d. .5 per cent.	½d. .5 per cent.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
DIVISION VIII.—EARTHENWARE, CEMENT, CHINA, GLASS, AND STONE.			
234. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—			
“(B) (1) Gypsum - - - - - per cwt.	Free	6d.	8½d.
And in respect of paragraph (1)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - per cwt.	.18d.	.18d.	.18d.
(2) Plaster of paris and preparations having plaster of paris as a basis, in packages containing over 14 lb. - per cwt.	6d.	1s.	1s. 4½d
And in respect of paragraph (2)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - per cwt.	.36d.	.36d.	.36d.”
By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—			
“(c) Magnesia, magnesium carbonate, magnesium chloride, in packages containing over 14 lb. ad val.	10 per cent.	20 per cent.	27½ per cent.
And in respect of sub-item (c)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - ad val.	.6 per cent.	.6 per cent.	.6 per cent.”
237. By omitting the whole item and inserting in its stead the following item :—			
“237. Porcelainware for electrical purposes - ad val.	20 per cent.	50 per cent.	57½ per cent.
And for each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - ad val.	.6 per cent.	.6 per cent.	.6 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.	2s. 3d. 20 per cent.	5s. 45 per cent.	6s. 55 per cent.
whichever rate returns the higher duty.			
And in respect of sub-item (A)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of per square yard or ad val.	.36d. .2 per cent.
whichever is applicable.			

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VIII.—Earthenware, Cement, China, Glass, and Stone—<i>continued.</i>			
240— <i>continued.</i>			
(B) (1) Electrical insulating sheets, being sheets composed of asbestos and cement or similar materials - - - - - ad val.	25 per cent.	42½ per cent.	48½ per cent.
And in respect of paragraph (1)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - - - ad val.	.4 per cent.	.5 per cent.	.5 per cent.
(2) Tiles n.e.i.; sheets n.e.i. 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.	17½ per cent.	32½ per cent.	37½ per cent.
And in respect of paragraph (2)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - - - ad val.	.3 per cent.	.4 per cent.	.4 per cent."
241. By omitting "Earthenware, viz. :—".			
By omitting the whole of sub-items (A) and (B) and inserting in their stead the following sub-items :—			
“(A) Earthenware, viz. :—Spurs, stilts and thimbles - - - - - ad val.	Free	10 per cent.	10 per cent.
(B) Chinaware parianware and porcelainware, n.e.i.; Earthenware brownware and stoneware, n.e.i., including glazed or enamelled fireclay manufactures n.e.i., and all kinds of porous insulating blocks - - - - - ad val.	20 per cent.	50 per cent.	50 per cent.
And in respect of sub-item (B)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - - - ad val.	.8 per cent.	.8 per cent.	.8 per cent."
By adding new sub-items (D) and (E) as follows :—			
“(D) Pudding basins of brownware, chinaware, earthenware including semi-vitrified earthenware, parianware, porcelainware and stoneware - - - - - ad val.	20 per cent.	50 per cent.	50 per cent.
- - - - - or per dozen	..	2s. 6d.	2s. 6d.
whichever rate returns the higher duty.			
And in respect of sub-item (D)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - - - ad val.	.8 per cent.	.8 per cent.	.8 per cent.
- - - - - or per dozen	..	½d.	½d.
whichever is applicable.			

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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Division VIII.—Earthenware, Cement, China, Glass, and Stone—*continued.*241—*continued.*

(E) Lipped bowls of brownware, chinaware, earthenware including semi-vitrified earthenware, parianware, porcelainware and stoneware - ad val. or per dozen whichever rate returns the higher duty.	20 per cent.	50 per cent. 6s.	50 per cent. 6s.
And in respect of sub-item (E)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - ad val. or per dozen whichever is applicable."	.8 per cent. ..	.8 per cent. 1½d.	.8 per cent. 1½d.
250. By omitting the whole of sub-item (c) (twice occurring) and inserting in its stead the following sub-item :— " (c) (1) Blown glass blanks, uncut and unpolished, for use in the manufacture of cut glassware, as prescribed by Departmental By-laws per dozen pieces ad val.	5 per cent.	35 per cent.	1s. 40 per cent.
or { And for each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - ad val. whichever rate returns the higher duty.	.8 per cent.	.8 per cent.	.8 per cent.
(2) Glassware n.e.i. - ad val. per dozen pieces	5 per cent.	40 per cent.	1s. 50 per cent.
or { And for each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - ad val. whichever rate returns the higher duty."	.8 per cent.	.8 per cent.	.8 per cent.

DIVISION IX.—DRUGS AND CHEMICALS.

267. By omitting the whole of sub-item (B) (twice occurring) and inserting in its stead the following sub-item :— " (B) Petroleum pitch, bone pitch, natural pitch, asphalt ; bitumen, not including cutback bitumen ad val.	Free	10 per cent.	10 per cent."
280. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :— " (B) Salicylic acid and other food preservatives n.e.i. ; salicylate of soda ; sulphites and bisulphites of potassium ; bisulphite of sodium, calcium, and magnesium ; foaming powders and liquids and other foaming agents, including malto-peptone yeast food, yeast food preservatives, yeast nourishment, quillaya bark n.e.i., saponarias, glycyrrhizin and its compounds - ad val.	20 per cent.	37½ per cent.	37½ per cent."

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division IX.—Drugs and Chemicals—<i>continued.</i>			
281. By omitting the whole of sub-item (j) and inserting in its stead the following sub-item :— “ (j) Drugs, crude, viz. :—pyrethrum flowers in packages containing not less than 28 lb. net, ergot, barks, berries, chips, flowers, leaves, pulp, roots, seeds, dried plants, dried vegetable juices, and medicinal gums and resins, as prescribed by Departmental By-laws	Free	Free	Free.”
290. By adding to sub-item (c) a new paragraph (3) as follows :— “ (3) Joss sticks	Free	Free	Free.”

DIVISION X.—WOOD, WICKER, AND CANE.

291. By omitting the whole of sub-item (b) and inserting in its stead the following sub-item :— “ (b) Hickory, undressed	Free	Free	Free.”
301. By omitting the whole of sub-item (d) and inserting in its stead the following sub-item :— “ (d) Wicker bamboo and cane, all manufactures of, n.e.i., whether partly or wholly finished, including bamboo rules	25 per cent.	40 per cent.	50 per cent.
And in respect of sub-item (d)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of	.8 per cent.	.8 per cent.	.8 per cent.”
By adding a new sub-item (E) as follows :— “ (E) Cane, enamelled, round or split	Free	15 per cent.	15 per cent.
And in respect of sub-item (E)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of	.5 per cent.	.5 per cent.	.5 per cent.”
303. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :— “ (A) Wood, all articles made of, n.e.i., whether partly or wholly finished; bellows; wood sashes and wood frames, for windows; window screens; walking sticks; hods; mallets; rakes principally of wood; grain shovels principally of wood; saw frames; mitre boxes; wood split pulleys; wood bungs; wood type; rules n.e.i., 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; knife boards ad val.	25 per cent.	42½ per cent.	53½ per cent.
And in respect of sub-item (A)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of	.8 per cent.	.9 per cent.	.9 per cent.”

DIVISION XI.—JEWELLERY AND FANCY GOODS.

310. By omitting from sub-item (B) the rate of duty “ 30 per cent.” and inserting in its stead “ 25 per cent.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
DIVISION XII.—HIDES, LEATHER, AND RUBBER.			
333. By omitting the whole of paragraph (2) of sub-item (A) and inserting in its stead the following paragraph :—			
“(2) Covers weighing each over 2½ lb. and tubes weighing each over 1 lb., whether imported separately or incorporated in or forming part of any goods covered by items 354 (B), 359 (D) and 359 (H) per lb.	9d.	1s. 9d.	1s. 11d.
And in respect of paragraph (2)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - per lb.	.16d.	.16d.	.16d.

DIVISION XIII.—PAPER AND STATIONERY.

334. By omitting the whole of paragraph (2) of sub-item (c) and inserting in its stead the following paragraph :—			
“(2) Printing, n.e.i. (glazed, unglazed, mill-glazed, or coated) and glazed imitation parchment, 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 - per ton	Free	£4	£4.”
By omitting the whole of paragraph (3) of sub-item (c). By omitting the whole of paragraph (2) of sub-item (D) and inserting in its stead the following paragraph :—			
“(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 inches by 30 inches per cwt.	5s.	7s.	8s.
And in respect of paragraph (2)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - per cwt.	1d.	1d.	1d.”
By omitting the whole of sub-paragraph (a) of paragraph (1) of sub-item (a) and inserting in its stead the following sub-paragraph :—			
“(a) Wrapping, other than wrapping paper enumerated in sub-paragraphs (g) (1) (b) and (g) (1) (c), of all colours (glazed, unglazed, or mill-glazed), browns, caps not elsewhere specified, casings, sealings, nature or ochre browns, sulphites, sugars, and all other bag papers, candle carton paper; cartridge paper (other than offset and drawing); paper felt and carpet felt paper irrespective of weight per cwt.	5s.	7s.	7s.
And in respect of sub-paragraph (a)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - per cwt.	1d.	1d.	1d.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XIII.—Paper and Stationery—<i>continued.</i>			
334— <i>continued.</i>			
By omitting the whole of sub-item (i) and inserting in its stead the following sub-item :—			
“(i) Roofing and sheathing paper; electric insulating paper and boards - - - ad val.	22½ per cent.	32½ per cent.	40 per cent.
And in respect of sub-item (i)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - ad val.	.3 per cent.	.3 per cent.	.3 per cent.”
By omitting the whole of sub-item (j) and inserting in its stead the following sub-item :—			
“(j) Cartridge paper, offset and drawing; duplicating paper; absorbent paper for copying machines; blotting paper, irrespective of weight per cwt.	5s.	7s.	8s.
And in respect of sub-item (j)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - per cwt.	1d.	1d.	1d.”
By omitting the whole of paragraph (1) of sub-item (o) and inserting in its stead the following paragraph :—			
“(1) Cover paper and pressings—			
(a) The free on board price of which is, or is the equivalent of, £20 sterling or less per ton - - - ad val.	22½ per cent.	40 per cent.	45 per cent.
And in respect of sub-paragraph (a)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of ad val.	.3 per cent.	.4 per cent.	.4 per cent.
(b) Other - - - - - per cwt.	5s.	7s.	8s.
And in respect of sub-paragraph (b)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of per cwt.	1d.	1d.	1d.
For the purposes of paragraph (1) of this sub-item the free on board price is the actual money price paid or to be paid for the goods by the Australian importer plus all charges payable or ordinarily payable for placing the goods free on board at the port of export including the cost of outside packages, or, in the case of goods consigned for sale in Australia, the amount which, in the opinion of the Minister, would, at the date of exportation of those goods, be equal to the free on board price of similar goods if sold to an Australian importer.”			

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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Division XIII.—Paper and Stationery—*continued.*334—*continued.*

By omitting the whole of paragraph (4) of sub-item (o).
By omitting the whole of sub-item (q) and inserting in its
stead the following sub-item:—

“(q) Strawpaper, Strawboard other than corrugated,
and Boards n.e.i., of which the free on board
price per ton is, or is the equivalent of, in
sterling:—

(1) Not more than £7 - - - per ton

£1 10s.

£3 5s.

£4

And in respect of paragraph (1)—

For each £1 by which the equivalent
in Australian currency of £100
sterling is less than £125 at the
date of exportation—

An additional duty of per ton

1s. 2.4d.

1s. 2.4d.

1s. 2.4d.

(2) More than £7 but not more than £17

per ton

£1 10s.

£3 5s.

£4

and for each £1 or part thereof
by which the free on board price
exceeds £7 sterling or the equivalent
of £7 sterling - - - per ton

4s.

9s. 6d.

10s. 9d.

And in respect of paragraph (2)—

For each £1 by which the
equivalent in Australian
currency of £100 sterling is
less than £125 at the date of
exportation—

An additional duty of—

(i) - - - per ton

1s. 2.4d.

1s. 2.4d.

1s. 2.4d.

(ii) and for each £1 or
part thereof by
which the free on
board price ex-
ceeds £7 sterling
or the equivalent
of £7 sterling

per ton

1.2d.

1.2d.

1.2d.

(3) More than £17 - - - per ton

£3 15s.

£8 10s.

£9 18s. 9d.

And in respect of paragraph (3)—

For each £1 by which the equivalent
in Australian currency of £100
sterling is less than £125 at
the date of exportation—

An additional duty of per ton

2s. 3.6d.

2s. 3.6d.

2s. 3.6d.

For the purposes of this sub-item the free on
board price is the actual money price paid
or to be paid for the goods by the Australian
importer plus all charges payable or ordinarily
payable for placing the goods free on board at
the port of export including the cost of outside
packages, or, in the case of goods consigned for
sale in Australia, the amount which, in the opinion
of the Minister, would, at the date of exportation
of those goods, be equal to the free on board price
of similar goods if sold to an Australian importer.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XIII.—Paper and Stationery—<i>continued.</i>			
334— <i>continued.</i>			
By omitting the whole of sub-item (s) and inserting in its stead the following sub-item :—			
“(s) Strawboard, corrugated - - - - - ad val.	22½ per cent.	40 per cent.	45 per cent.
And in respect of sub-item (s)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - - - ad val.	.3 per cent.	.4 per cent.	.4 per cent.”
342. By omitting the whole item (twice occurring) and inserting in its stead the following item :—			
“342. Black printing ink, the current domestic value of which in the country of export does not exceed 6d. per lb., in packages containing not less than 1 cwt. - - - - - per lb.	Free	1d. 20 per cent.	2d. 60 per cent.
or ad val.			
whichever rate returns the higher duty.			
And for each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - - - per lb.	.02d.	.02d.	..
or ad val.	.5 per cent.	.5 per cent.	..
whichever is applicable.”			
343. By omitting the whole item and inserting in its stead the following item :—			
“343. Printing and stencilling inks, n.e.i. - - - - - per lb.	3½d.	7d.	10d.
or ad val.	10 per cent.	30 per cent.	50 per cent.
whichever rate returns the higher duty.			
And for each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - - - - - per lb.	.06d.	.06d.	..
or ad val.	.5 per cent.	.5 per cent.	..
whichever is applicable.”			
DIVISION XIV.—VEHICLES.			
352. By omitting the whole of paragraph (1) of sub-item (A) and inserting in its stead the following paragraph :—			
“(1) (a) Sprocket wheels chain wheels and chain rings, for motor cycles, not further manufactured than plated or enamelled - - - - - ad val.	20 per cent.	37½ per cent.	37½ per cent.
(b) Cycle and side-car parts plated brazed enamelled or permanently joined, n.e.i. (not including parts of leather or rubber) - - - - - ad val.	20 per cent.	37½ per cent.	37½ per cent.”
By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—			
“(c) (1) Electrical warning devices for road vehicles :—			
(a) When forming part of the original equipment of motor cars, motor trucks or motor omnibuses and accompanying the vehicle or chassis of the vehicle on which they are to be used - - - - - ad val.	Free	25 per cent.	32½ per cent.
(b) Otherwise - - - - - each	1s. 6d.	2s.	2s.
and ad val.	..	25 per cent.	32½ per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XIV.—Vehicles—<i>continued.</i>			
352— <i>continued.</i>			
(c) (1)— <i>continued.</i>			
(b)— <i>continued.</i>			
And in respect of sub-paragraph (b)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of ad val.	.6 per cent.	.6 per cent.	.6 per cent.
And in respect of paragraph (1)—			
a deferred duty as follows:—			
on and after 1st July, 1938			
(1) Electrical warning devices for road vehicles whether imported separately or incorporated in, or forming part of, the road vehicle or chassis of such vehicle - each	1s. 6d.	2s.	2s.
and ad val.	..	25 per cent.	32½ per cent.
And in respect of paragraph (1) (second time occurring)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - ad val.	.6 per cent.	.6 per cent.	.6 per cent.
(2) Warning devices n.e.i. reflectors and reflex rear lights, for use on bicycles and motor or other vehicles - - - ad val.	Free	25 per cent.	25 per cent."
359. By adding a new sub-item (H) as follows:—			
" (H) Parts of trolley buses propelled by electricity, when imported otherwise than with the complete vehicle, viz. :—			
Chassis (including lamps) but not including rubber tyres and tubes, storage batteries, shock absorbers (excepting steering dampers), springs, traction motors, air brake equipment and electrical regulating starting and controlling equipment—			
(1) Unassembled - - - per lb.	Free	4½d.	4½d.
(2) Assembled - - - per lb.	1½d.	6½d.	7d."
By adding a new sub-item (I) as follows:—			
" (I) Parts of trolley buses propelled by electricity whether imported separately or incorporated in or forming part of any goods covered by sub-item (H) of item 359, viz. :—			
(1) Springs - - - - - per lb.	4d.	5d.	5d.
or ad val.	45 per cent.	65 per cent.	65 per cent.
whichever rate returns the higher duty.			
(2) Shock absorbers but not including steering dampers - - - - - each	5s.	12s. 6d.	12s. 6d.
or ad val.	45 per cent.	65 per cent.	65 per cent.
whichever rate returns the higher duty.			
(3) Air brake equipment - - - ad val.	40 per cent.	60 per cent.	60 per cent."

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
DIVISION XV.—MUSICAL INSTRUMENTS.			
362. By omitting the whole item and inserting in its stead the following item :— “362. Military band and orchestral musical instruments, viz. :— Bassoons; baritones; bombardons; bugles; clarionettes; cornets; cornophones; cor anglais (wood); cymbals; cor tenor (brass); contra bassoon (brass); doblphones; drums; double basses; euphoniums; flutes; fifes; harps; horns, viz., flugel, french, koenig tenor, and vocal ballad; musette; oboes or hautbois; piccoloes; saxophones; trombones; trumpets; tubas; triangles; violins and violoncellos; bagpipes; flageolets; piano accordions ad val.	Free	15 per cent.	15 per cent.”
DIVISION XVI.—MISCELLANEOUS.			
395. By omitting the whole item and inserting in its stead the following item :— “395. (A) Corks the maximum diameter of which does not exceed three-fourths of an inch; cork rings - - - - - per lb. or ad val. whichever rate returns the higher duty. (B) Corks n.e.i.; cork bungs - - - - - per lb. or ad val. whichever rate returns the higher duty.”	1s. 30 per cent. 6d. 30 per cent.	1s. 35 per cent. 6d. 35 per cent.	1s. 35 per cent. 6d. 35 per cent.
By adding a new item 440 as follows :— “440. Goods for use in the pearling industry, as prescribed by Departmental By-laws - ad val.	Free	15 per cent.	15 per cent.”

CUSTOMS TARIFF (EXCHANGE ADJUSTMENT).

No. 4 of 1938.

An Act to amend the *Customs Tariff (Exchange Adjustment) Act 1933-1936.*

[Assented to 6th June, 1938.]

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

1.—(1.) This Act may be cited as the *Customs Tariff (Exchange Adjustment) Act 1938.*

(2.) The *Customs Tariff (Exchange Adjustment) Act 1933-1936,** as amended by this Act, may be cited as the *Customs Tariff (Exchange Adjustment) Act 1933-1938.*

Short title and citation.

* Act No. 29, 1933, as amended by No. 3, 1934; and Nos. 15, 69, 77 and 81, 1936.