

# CUSTOMS TARIFF.

## No. 2 of 1939.

### An Act relating to Duties of Customs.

[Assented to 20th May, 1939.]

**B**E 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* 1939.

Short title  
and citation.

(2.) The *Customs Tariff* 1933–1938,\* as amended by this Act, may be cited as the *Customs Tariff* 1933–1939.

2. The Schedule to the *Customs Tariff* 1933–1938 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.

Amendment  
of Tariff.

3.—(1.) The time of the imposition of the 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 subsections) is the eighth day of December, One thousand nine hundred and thirty-eight, at nine o'clock in the forenoon, reckoned according to standard time in the Australian Capital Territory, and this Act shall be deemed to have come into operation at that time.

Time of  
imposition of  
duties.

(2.) The time of the imposition of the duties of Customs imposed by this Act in respect of which a date later than the eighth day of December, One thousand nine hundred and thirty-eight, is specified in the Schedule to this Act, is the later date so specified, at nine o'clock in the forenoon, reckoned according to standard time in the Australian Capital Territory.

(3.) The time of the imposition of the duties of Customs imposed by this Act and set out in the Schedule headed "Intermediate Tariff" in the Schedule to this Act, upon any goods which are specified in,

\* Act No. 27, 1933, as amended by No. 31, 1933; Nos. 14, 63, 76 and 80, 1936; and Nos. 3, 67, 68 and 69, 1938.

and are the produce or manufacture of any British or foreign country specified in, a Proclamation issued on or after the seventh day of December, One thousand nine hundred and thirty-eight, and prior to the date on which this Act receives the Royal Assent, applying, or varying the application of, the rates of duty so set out to those goods, is the time and date specified in that Proclamation.

**Validation of Proclamations.**

4.—(1.) Every Proclamation issued on or after the seventh day of December, One thousand nine hundred and thirty-eight, and prior to the date on which this Act receives the Royal Assent, applying, or varying the application of, the rates of duty set out in the column headed "Intermediate Tariff" in the Schedule to this Act, to goods which are specified in, and are the produce or manufacture of any British or foreign country specified in, the Proclamation, and every Proclamation issued during that period revoking or varying any such Proclamation, shall be deemed to have been lawfully made.

(2.) The power conferred by sub-section (3.) of section nine A of the *Customs Tariff* 1933-1939 to issue a Proclamation revoking or varying a Proclamation issued in pursuance of sub-section (1.) of that section, shall include a power to revoke or vary any Proclamation referred to in the last preceding sub-section.

**Sec. 2.**

**THE SCHEDULE.**

**AMENDMENTS OF THE SCHEDULE TO THE CUSTOMS TARIFF 1933-1938.**

**IMPORT DUTIES.**

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

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

"(A) (1) Sulphuric ether, anaesthetic ether n.e.i., and ether purificatus, containing not more than 5 per cent. of proof spirit . . . per gallon

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

4s. 6d.

6s. 6d.

7s. 3d.

$\frac{1}{2}$ d.

$\frac{1}{2}$ d.

$\frac{1}{2}$ d.

## IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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## Division I.—Ale, Spirits, and Beverages—continued.

10—continued.

(A)—continued.

(2) Chloroform containing not more than 5 per cent. of proof spirit - per gallon 4s. 6d. 6s. 6d. 7s. 3d.

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 ½d. ½d. ½d."

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

" (A) (1) Ethyl acetate - per gallon ad val. 25 per cent. 45 per cent. 55 per cent. 1s. 8d.

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. .8 per cent. .8 per cent. .8 per cent. whichever rate returns the higher duty.

(2) Amyl acetate, methyl salicylate, vanillin, coumarin; flavouring esters and aldehydes, not compounded - ad val. 25 per cent. 45 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. .8 per cent. .8 per cent. .8 per cent."

## DIVISION IV.—AGRICULTURAL PRODUCTS AND GROCERIES.

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

" (B) Asparagus tips preserved in airtight containers—

(1) Half-pints and smaller sizes per dozen 1s. 6d. 3s. 6d. 6s.

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 dozen ½d. ½d. ½d.

(2) Pints and over half-pints - per dozen 1s. 9d. 5s. 3d. 9s.

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 dozen

1½d. 1½d. 1½d.

(3) Quarts and over pints - per dozen 4s. 8s. 14s.

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 dozen

1½d. 1½d. 1½d.

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.*(b)—*continued.*

(4) Exceeding a quart - per gallon 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 per gallon	1s.	2s. 6d.	4s. 6d.
	½d.	½d.	½d."

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

" (b) Canary seed and mixtures containing canary seed :—

(1) When not packed for retail sale—

(a) The value for duty of which does not exceed £14 per ton - per ton 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 ton	£13 10s.	£16 16s.	£16s. 16s.
	3s. 2.4d.	3s. 2.4d.	3s. 2.4d.

(b) The value for duty of which exceeds  
£14 per ton - per ton

subject to a reduction by an amount per ton calculated by multiplying by 1.125 the difference between the value for duty and £14 sterling, with minimum rate of - per ton And in respect of sub-para- graph (b)— For each £1 by which the equivalent in Aus- tralian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - per ton	£13 10s.	£16 16s.	£16 16s.
	Free	£3 6s.	£3 6s.

3s. 2.4d. 3s. 2.4d. 3s. 2.4d.

(2) When packed for retail sale - per lb.

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.

	2½d.	3d.	3d.
	.02d.	.02d .	.02d."

## IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<b>DIVISION V.—TEXTILES, FELTS AND FURS, AND MANUFACTURES THEREOF, AND ATTIRE.</b>			
105. By omitting the whole of paragraph (2) of sub-item (AA) and inserting in its stead the following paragraph :—			
“ (2) Other—			
(a) Wholly of artificial silk - per lb. or ad val.	1s. 6d. 25 per cent.	3s. 6d. 42½ per cent.	4s. 55 per cent.
whichever rate returns the higher duty.			
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 lb. or ad val.	¼d. .4 per cent.	¼d. .5 per cent.	¼d. .5 per cent.
whichever is applicable.			
(b) Not being wholly of artificial silk - per lb. or ad val.	1s. 6d. 25 per cent.	3s. 6d. 42½ per cent.	4s. 55 per cent.
whichever rate returns the higher duty.			
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 lb. or ad val.	¼d. .4 per cent.	¼d. .5 per cent.	¼d. .5 per cent.
whichever is applicable.”			
106. By omitting the whole of paragraph (3) of sub-item (E) and inserting in its stead the following paragraph :—			
“ (3) Non-metallic, other than those made of glass tinsel or pearl shell, with or without metal fittings or metal fastening devices - - - ad val.	25 per cent.	55 per cent.	60 per cent.
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 - - - ad val.	.4 per cent.	.4 per cent.	.4 per cent.”
By omitting the whole of paragraph (3) of sub-item (F) and inserting in its stead the following paragraph :—			
“ (3) Non-metallic, other than those made of glass or tinsel and those specified in paragraph (4) of this sub-item, with or without metal fittings or metal fastening devices; cloth covered - ad val.	25 per cent.	55 per cent.	60 per cent.
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 - - - ad val.	.4 per cent.	.4 per cent.	.4 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.***

<p>107. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—  “(A) Woven and embroidered materials in the piece or otherwise :—Badges, hat and cap fronts (badged), medal ribbons (not being water-waved), looping for boots and shoes; labels and hangers for all purposes including plain hanger material; tubular tie material in the piece; galloons bands or bandings tapes and the like having printed woven or embroidered lettering badge trade name or mark or design thereon; ribbons (not being water-waved) and galloons having not more than 48 ribs to the lineal inch and being not more than 3½ inches in width; slipper, shoe, and blazer bindings - ad val.</p> <p style="padding-left: 2em;">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.</p>	<p>25 per cent.</p> <p>.6 per cent.</p>	<p>60 per cent.</p> <p>.6 per cent.</p>	<p>67½ per cent.</p> <p>.6 per cent.”</p>
<p>108. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—  “(B) Feathers, dressed, including feathers made up into trimmings; also natural birds and wings ad val.</p> <p style="padding-left: 2em;">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.</p>	<p>22½ per cent.</p> <p>.6 per cent.</p>	<p>40 per cent.</p> <p>.7 per cent.</p>	<p>50 per cent.</p> <p>.7 per cent.”</p>
<p>110. By omitting the whole of sub-item (C) and inserting in its stead the following sub-item :—  “(C) Corsets - - - ad val.</p> <p style="padding-left: 2em;">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.</p> <p>By omitting the whole of sub-item (D) and inserting in its stead the following sub-item :—  “(D) Apparel n.e.i., for the human body, partly or wholly made up, including materials cut into shape therefor; material bearing any pattern design or marking indicating that it is to be used in the making up of apparel; apparel not otherwise subject to a lower rate of duty and not imported for sale or trade and not exceeding a total value for duty of £5 - - - ad val.</p> <p style="padding-left: 2em;">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.</p>	<p>22½ per cent.</p> <p>.7 per cent.</p> <p>30 per cent.</p> <p>.6 per cent.</p>	<p>45 per cent.</p> <p>.7 per cent.</p> <p>65 per cent.</p> <p>.6 per cent.</p>	<p>53½ per cent.</p> <p>.7 per cent.”</p> <p>65 per cent.</p> <p>.6 per cent.”</p>

## 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.**

110—continued.

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

"(H) Shirts (including sports shirts) for men and boys; men's and boys' sports combinations, being sports shirts and underpants combined ad val. or per dozen whichever rate returns the higher duty.	30 per cent. ..	65 per cent. 15s.	70 per cent. 15s. 9d.
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 - - ad val. or per dozen whichever is applicable."	.6 per cent. ..	.4 per cent. ½d.	.4 per cent. ½d.

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

"(I) Collars, men's and boys' - - - ad val. or per dozen whichever rate returns the higher duty.	30 per cent. ..	65 per cent. 2s.	70 per cent. 2s.
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. or per dozen whichever is applicable."	.6 per cent. ..	.4 per cent. ½d.	.4 per cent. ½d.

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

"(J) Pyjamas - - - ad val. or per dozen whichever rate returns the higher duty.	30 per cent. ..	65 per cent. 18s.	70 per cent. 19s.
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 - - ad val. or per dozen whichever is applicable."	.6 per cent. ..	.4 per cent. 1d.	.4 per cent. 1d.

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

"(K) Dressing gowns, kimonos and bath gowns - ad val. or each whichever rate returns the higher duty.	30 per cent. ..	65 per cent. 4s.	70 per cent. 4s. 3d.
And in respect of sub-item (K)— 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 each whichever is applicable."	.6 per cent. ..	.4 per cent. ½d.	.4 per cent. ½d.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<b>Division V.—Textiles, Felts and Furs, and Manufactures thereof, and Attire—<i>continued.</i></b>			
110— <i>continued.</i>			
By adding a new sub-item (L) as follows :—			
“(L) Underclothing n.e.i. . . . . ad val. or each	30 per cent.	65 per cent.	70 per cent.
whichever rate returns the higher duty.	..	1s.	1s.
And in respect of sub-item (L)—			
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 each	.6 per cent.	.4 per cent.	.4 per cent.
whichever is applicable.”	..	.06d.	.06d.
By adding a new sub-item (M) as follows :—			
“(M) Braids of the type ordinarily used in the manufacture of girdles for pyjamas and dressing gowns, and complete girdles made from such braids ad val.	30 per cent.	65 per cent.	70 per cent.
And in respect of sub-item (M)—			
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.”
114. By omitting the whole of sub-item (C) and inserting in its stead the following sub-item :—			
“(C) Fur felt hats in any stage of manufacture for men and boys, including fur felt hoods therefor per dozen or ad val.	30s. 32½ per cent.	54s. 52½ per cent.	60s. 65 per cent.
whichever rate returns the higher duty.			
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 dozen or ad val.	3d. .5 per cent.	3d. .5 per cent.	3d. .5 per cent.
whichever is applicable.”			
122. By omitting the whole of sub-item (A) (second time occurring) and inserting in its stead the following sub-item :—			
“(A) Articles n.e.i. partly or wholly made up from textiles or feathers, not included under items 108 or 110, including materials cut into shape therefor . . . . . ad val.	22½ per cent.	42½ per cent.	47½ 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.	.3 per cent.	.3 per cent.	.3 per cent.”
129. By adding a new sub-item (C) as follows :—			
“(C) Abrasive cloths, irrespective of size or shape ad val.	Free	15 per cent.	15 per cent.”



IMPORT DUTIES—*continued*.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<b>DIVISION VI.—METALS AND MACHINERY.</b>			
163. By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—			
“(c) Discs for agricultural implements - - - ad val. 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.	10 per cent.     ·8 per cent.	25 per cent.     1 per cent.	28½ per cent.     1 per cent.”
172. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—			
“(A) (1) Clothes washing machines for household use, electrically or power driven - - - each 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 - - - each or ad val. whichever is applicable.	£3 25 per cent.    1s. 7½d. ·8 per cent.	£5 42½ per cent.    1s. 7½d. ·9 per cent.	£6 53½ per cent.    1s. 7½d. ·9 per cent.
(2) Clothes washing machines n.e.i. and mangles, for household use - - - ad val.	12½ per cent.	27½ per cent.	27½ per cent.”
174. By omitting the whole of paragraph (128) of sub-item (m). By adding to sub-item (x) a new paragraph (111) as follows :—			
“(111) Moulding machines, foundry, except hand operated moulding machines of the squeeze type - - - ad val.	Free	15 per cent.	15 per cent.”
177. By omitting from sub-item (b) the words “Tractors and Tractor Parts” and inserting in their stead the following words :—			
“Tractors and tractor parts (but not including winches for tractors whether incorporated in or forming part of the complete tractor or imported separately)”.			
179. By omitting the whole of sub-paragraph (d) of paragraph (3) of sub-item (b) (second time occurring).			
180. By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—			
“(c) (1) Electroliers; gasaliers; chandeliers; pendants; brackets - - - ad val.	35 per cent.	60 per cent.	60 per cent.
(2) Gas cooking and heating appliances, including gas ranges, viz. :—			
(a) Water heaters - - - ad val.	25 per cent.	55 per cent.	60 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.	       ·4 per cent.		

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<b>Division VI.—Metals and Machinery—<i>continued.</i></b>			
180— <i>continued.</i> (c)— <i>continued.</i> (2)— <i>continued.</i> (b) Other - - - - - ad val.	25 per cent.	42½ per cent.	47½ 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 ad val.	.4 per cent.	.5 per cent.	.5 per cent."
181. By omitting the whole of paragraph (1) of sub-item (n) and inserting in its stead the following paragraph :— " (1) (a) Copper wire (in round, square or other shapes) including stranded or twisted copper wire, whether plain or tinned (but not including weatherproof braided aerial cable) viz. :— When covered with cotton only, the covering being impregnated; when covered with paper only or with paper and cotton only, the covering being either impregnated or not - ad val.	20 per cent.	37½ 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.	.3 per cent.	.3 per cent.
(b) Copper strip, whether plain or tinned, when covered with paper only or with cotton only or with paper and cotton only, the covering being either impregnated or not - ad val.	20 per cent.	37½ per cent.	45 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 - ad val.	.3 per cent.	.3 per cent.	.3 per cent.
(c) Cable and wire when covered with cotton only, but not further treated - ad val.	20 per cent.	37½ per cent.	45 per cent.
And in respect of sub-paragraph (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.	.3 per cent.	.3 per cent.	.3 per cent.
On and after 1st March, 1939			
(d) Weatherproof braided aerial cable, as pre- scribed by Departmental By-laws - ad val.	17½ per cent.	32½ per cent.	40 per cent.
And in respect of sub-paragraph (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.	.3 per cent.	.4 per cent.	.4 per cent."

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<b>Division VI.—Metals and Machinery—<i>continued.</i></b>			
181— <i>continued.</i> By adding to sub-item (B) a new paragraph (3) as follows:—			
“ (3) Cables, telegraph and telephone, paper-insulated lead-covered, when further processed by an additional covering (outside the lead covering) of any protective material - - - ad val.	22½ per cent.	40 per cent.	45 per cent.
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 - - - ad val.	.3 per cent.	.4 per cent.	.4 per cent.”
206. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item:— “ (A) Lamps n.e.i., except lamps for cycles and motor cycles and miners' portable acetylene lamps; lanterns n.e.i.; parts n.e.i. of lamps and lanterns, except wicks; lampware n.e.i. but not the columns or sheetmetal framework of street lamps - - - ad val.	5 per cent.	40 per cent.	50 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.	.8 per cent.	.8 per cent.	.8 per cent.
And on and after 11th May, 1939 (A) Lamps n.e.i., except lamps for cycles and motor cycles and miners' portable acetylene lamps; lanterns n.e.i.; parts n.e.i. of lamps (other than miners' portable acetylene lamps) and lanterns, except wicks; lampware n.e.i. but not the columns or sheetmetal framework of street lamps - - - ad val.	5 per cent.	40 per cent.	50 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.	.8 per cent.	.8 per cent.	.8 per cent.”
<b>DIVISION VII.—OILS, PAINTS, AND VARNISHES.</b>			
225. By omitting the whole item and inserting in its stead the following item:— “ 225. (A) French chalk and other preparations of steatite, n.e.i. - - - ad val.	10 per cent.	20 per cent.	30 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.	.8 per cent.	.8 per cent.	.8 per cent.
(B) Crayons and pastels, including solid lead pencils; chalks n.e.i. - - - ad val.	20 per cent.	40 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.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<b>Division VII.—Oils, Paints, and Varnishes—<i>continued.</i></b>			
225— <i>continued.</i> (c) School chalks - - - ad val. or per gross whichever rate returns the higher duty. 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. or per gross whichever is applicable."	25 per cent. ..	42½ per cent. 3d.	53½ per cent. 4d.
By adding after item 229 a new item 229A as follows :— " On and after 1st January, 1939	.8 per cent. ..	.9 per cent. .08d.	.9 per cent. .08d.
229A. Fuel oil and lubricants imported in the ordinary tanks of aircraft and not unloaded in the Commonwealth - Provided—(1) the aircraft is registered in a State which is a contracting party to the International Convention for the Regulation of Aerial Navigation signed at Paris on 13th October, 1919, and to the Protocol to that Convention which was signed at Brussels on 1st June, 1935; and (2) until such time as the said Protocol to the Convention has been ratified by all the contracting States, fuel and lubricants shall only be entitled to free admission under this item if the State in which the aircraft is registered has signified its acceptance of the advance operation of Article 13 in the said Protocol."	Free	Free	Free
232. By omitting the whole of sub-item (E) and inserting in its stead the following sub-item :— " (E) Synthetic resins, synthetic oils, and preparations containing 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.      ½d. .4 per cent.	Free 3s. 37½ per cent.      ½d. .5 per cent.	Free 3s. 6d. 43½ per cent.      ½d. .5 per cent.

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

234. By adding a new sub-item (D) as follows :— " (D) Cement clinker, being partly manufactured portland cement - - - per cwt. 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 cwt.	Free      .36d.	1s.      .36d.	1s. 4½d.      .36d."
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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.

<p>242. By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—                      “ (c) Sheet, viz. :—figured rolled, cathedral, milled rolled, rough cast and wired cast per square foot or ad val. whichever rate returns the higher duty.                      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 square foot or ad val. whichever is applicable.”</p>	<p>1d. 20 per cent.                          .04d. .8 per cent.</p>	<p>2d. 37½ per cent.                          .04d. .9 per cent.</p>	<p>2½d. 47½ per cent.                          .04d. .9 per cent.</p>
<p>250. By omitting the whole of sub-item (b) (twice occurring) and inserting in its stead the following sub-item :—                      “ (b) Articles of cut glass, including bottles decanters flasks and jars of cut glass empty or containing goods not subject to an ad valorem duty and lamps and lampware of cut glass, but not including articles of etched or engraved glass, viz. :—                      (1) Butter knives ; cruet sets ; cruet trays ; jam spoons ; mustards ; oil bottles the capacity of which does not exceed 4 fluid ounces ; pepper shakers ; salt shakers ; serviette rings ; sugar shakers ; vinegar decanters the capacity of which does not exceed 4 fluid ounces - ad val.                      (2) Other - - - ad val.                      or per dozen pieces                      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 ad val.                      For the purposes of sub-item (b) the term “ cut glass ” is defined as covering glassware in which any of the cut patterns or designs have been subjected to any process designed to produce a polished finish.”</p>	<p>5 per cent. 15 per cent.                             .8 per cent.</p>	<p>35 per cent. 67½ per cent.                            1s. ..</p>	<p>45 per cent. 77½ per cent.                             1s. ..</p>
<p>255. By omitting the whole of sub-item (b) and inserting in its stead the following sub-item :—                      “ (b) (1) Cements and prepared adhesives n.e.i., including acetylated starch, mucilage, liquid glue ; belting compounds - - - ad val.                      (2) Casein - - - ad val.                      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.</p>	<p>35 per cent. 20 per cent.                         .6 per cent.</p>	<p>55 per cent. 37½ per cent.                        .7 per cent.</p>	<p>55 per cent. 46½ per cent.                        .7 per cent.”</p>

## IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<b>DIVISION IX.—DRUGS AND CHEMICALS.</b>			
268. By omitting the whole item and inserting in its stead the following item :—			
“ 268. Naphthalene - - - - ad val.	15 per cent.	30 per cent.	35 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.	.4 per cent.	.4 per cent.”
271. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—			
“ (A) Ammonium acetate, ammonium carbonate, ammonium chloride, anhydrous ammonia and aqueous solution of ammonia - - ad val.	12½ per cent.	27½ per cent.	32½ 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.	.3 per cent.	.4 per cent.	.4 per cent.”
281. By omitting the whole of sub-paragraph (a) of paragraph (2) of sub-item (B) and inserting in its stead the following sub-paragraph :—			
“ (a) Sulphate of soda - - - - ad val.	15 per cent.	37½ per cent.	42½ 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.	.4 per cent.	.4 per cent.	.4 per cent.”
290. By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—			
“ (c) (1) Perfumery n.e.i.; Petroleum jelly n.e.i. ad val.	32½ per cent.	52½ per cent.	60 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.	.5 per cent.	.5 per cent.	.5 per cent.
(2) Toilet preparations (perfumed or not) n.e.i. ad val.	32½ per cent.	52½ per cent.	60 per cent.
with an additional duty if spirituous as follows :—			
If containing not more than 20 per cent. of proof spirit - - - per gallon	5s.	6s.	6s.
And for every additional 20 per cent. - or fraction thereof of proof spirit - - - per gallon	5s.	6s.	6s.
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.	.5 per cent.	.5 per cent.	.5 per cent.
(3) Joss Sticks - - - - -	Free	Free	Free.”

## IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General T. rlf.
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## DIVISION X.—WOOD, WICKER, AND CANE.

305. By adding a new sub-item (g) as follows :— “(g) Chairs, hairdressers’; chairs, opticians’ - ad val. each	25 per cent. ..	£10	£10
And in respect of sub-item (g)— 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. each	.8 per cent. ..	.. 2s.	.. 2s.”

## DIVISION XII.—HIDES, LEATHER, AND RUBBER.

331. By omitting the whole of clause (2) of sub-paragraph (b) of paragraph (2) of sub-item (h) and inserting in its stead the following clauses :— “(2) Knitted or lockstitched, in tubular form, of the type used in the manufacture of corsets and foundation garments - ad val.	Free	15 per cent.	20 per cent.
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.	.3 per cent.	.3 per cent.	.3 per cent.
(3) Other - ad val.	Free	15 per cent.	15 per cent.”

## DIVISION XIII.—PAPER AND STATIONERY.

334. By omitting the whole of sub-item (E) and inserting in its stead the following sub-item :— “(E) Monotype paper of the type used in the monotype machine, irrespective of size or shape - ad val.	Free	10 per cent.	10 per cent.”
By omitting the whole of sub-item (F) and inserting in its stead the following sub-item :— “(F) Writing and typewriting paper (plain), irrespective of size or shape, not including duplicating— (1) When in rolls less than 13 inches in width ; when in sheets less than 16 inches in length or less than 13 inches in width - ad val.	30 per cent.	50 per cent.	55 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.	.4 per cent.	.4 per cent.
(2) Other - ad val.	10 per cent.	30 per cent.	30 per cent.”
By omitting the whole of sub-paragraph (c) of paragraph (1) of sub-item (g) and inserting in its stead the following sub-paragraph, viz. :— “(c) Cellulose transparent paper, viz. :— (1) Having printed or embossed designs thereon per lb. and ad val.	3d. ..	6d. 15 per cent.	6d. 15 per cent.
(2) Other - ad val.	Free	15 per cent.	15 per cent.”

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 (3) of sub-item (g) and inserting in its stead the following paragraph:—

"(3) Bags n.e.i. - - - - - per cwt.  
- - - - - or ad val.  
whichever rate returns the higher duty.

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 cwt.  
- - - - - or ad val.  
whichever is applicable."

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

"(κ) (1) Surface coated paper, n.e.i., plain, or having printed or embossed designs thereon; boxmakers' fancy papers having printed or embossed designs thereon - - - - - ad val.

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

"(L) (1) Gummed paper in sheets exceeding 144 square inches in area - - - - - 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) Gummed paper in rolls irrespective of width—

(a) When manufactured from the classes of paper specified in item 334 (g) (1) (a) per lb.  
- - - - - or ad val.

whichever rate returns the higher duty.

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 lb.  
- - - - - or ad val.  
whichever is applicable.

Other - - - - - 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.

8s. 22½ per cent.	10s. 32½ per cent.	11s. 36½ per cent.
1d. .3 per cent.	1d. .3 per cent.	1d. .3 per cent.
Free	15 per cent.	20 per cent."
15 per cent.	30 per cent.	35 per cent.
.2 per cent.	.3 per cent.	.3 per cent.
4d. 30 per cent.	6d. 50 per cent.	7½d. 57½ per cent.
.08d. .6 per cent.	.12d. .6 per cent.	.12d. .6 per cent.
15 per cent.	30 per cent.	35 per cent.
.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 XIII.—Paper and Stationery—*continued.*334—*continued.*

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

“(M) Abrasive paper, irrespective of size or shape—

(1) Glass paper and flint paper - - - ad val.

22½ per cent.

40 per cent.

50 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.

.4 per cent.

.4 per cent.

(2) Other - - - - - ad val.

Free

15 per cent.

15 per cent.”

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

“(N) (1) Stencil paper, irrespective of size or shape, in packets or otherwise - - - ad val.

15 per cent.

30 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.

.3 per cent.

.3 per cent.

(2) Carbon and other similarly prepared copying papers, irrespective of size or shape, in packets or otherwise - - - ad val.

15 per cent.

37½ per cent.

42½ 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.”

By omitting the whole of sub-items (T) and (U).

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

“(V) Cards, playing, in sheet or cut; boards in sheet form printed with designs for the backs of playing cards

per dozen packs, or the equivalent of per dozen packs - - - - -

7s.

10s.

10s.”

338. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item, viz.:—

“(A) (1) Manufactures of, or articles partly manufactured of, framed (including the weight of the frame), or unframed, having advertisements thereon; price lists; prospectuses; showcards; catalogues, circulars, pictures n.e.i., and printed photographed or lithographed matter, used or intended to be used for advertising purposes; pictures used or intended to be used in the manufacture of box tops, pad covers, calendars, almanacs and the like; all printed or embossed bags or containers; calendars, almanacs, and diaries; Australian directories, guides, and timetables; paper patterns; labels of all kinds; tickets, printed, viz., railway, tramway, and other, including paper and board printed or prepared in any way therefor;

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<b>Division XIII.—Paper and Stationery—<i>continued.</i></b>			
338— <i>continued.</i> (A)— <i>continued.</i> (1)— <i>continued.</i> billheads, memorandum forms, and all other printed ruled or engraved forms of paper n.e.i.; paper, printed or embossed with words lettering or numerical figures, of a type which when printed or embossed is suitable for use in connexion with the wrapping of goods or in the covering of containers for goods; paper patty pans and like paper containers of all sizes, also paper chocolate cups, including the weight of the immediate containing cartons - per lb. 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 lb. or ad val. whichever is applicable.	9d. 30 per cent.	1s. 3d. 65 per cent.	1s. 4½d. 70 per cent.
(2) Posters not elsewhere specified, used or intended to be used for advertising purposes - per lb. or ad val. whichever rate returns the higher duty. per lb. and ad val. 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. or ad val. whichever is applicable."	.12d. .6 per cent.	.12d. .4 per cent.	.12d. .4 per cent.
340. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :— “(B) Books, viz. :—account, betting, cheque, copy, copying, drawing, exercise, guard, letter, memorandum, pocket, receipt, sketch, and the like 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. By omitting the whole of sub-item (C) and inserting in its stead the following sub-item :— “(C) Manufactures of paper n.e.i.; manufactures of board n.e.i.; paper parasols; paper and board in rolls or reels of less than six inches in width, for which specific provision relating to size and shape is not made elsewhere; paper and board in the form of discs ovals small squares and other small shapes not exceeding 144 square inches in area, for which specific provision relating to size	9d. 30 per cent.	.. 65 per cent.	.. 70 per cent.
	.12d. .6 per cent.	.. .4 per cent.	.. .4 per cent.
	30 per cent.	65 per cent.	65 per cent.
	.6 per cent.	.4 per cent.	.4 per cent."

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<b>Division XIII.—Paper and Stationery—<i>continued.</i></b>			
340— <i>continued.</i> (c)— <i>continued.</i> and shape is not made elsewhere, for all purposes when not elsewhere dutiable at a higher rate 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 adding a new sub-item (F) as follows :— “(F) Gummed stay cloth in rolls irrespective of width - - - ad val.	12½ per cent.	27½ per cent.	35 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.	.6 per cent.	.7 per cent.	.7 per cent."
346. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :— “(A) (1) Pencils in which the lead or other marking material is encased in wood, including such pencils with metal or other clamps or attachments, viz. :— (a) The value for duty of which does not exceed 12s. per gross - - - 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 - - - ad val.	Free	25 per cent.	31½ per cent.
(b) Other - - - - - ad val.	Free	.5 per cent.	.5 per cent.
(2) Penhandles of wood (including metal attachments for nibs) - - - - - ad val.	Free	15 per cent.	15 per cent.
(2) Penhandles of wood (including metal attachments for nibs) - - - - - ad val.	Free	15 per cent.	15 per cent."
<b>DIVISION XIV.—VEHICLES.</b>			
352. By omitting the whole of paragraph (1) (twice occurring) of sub-item (c) and inserting in its stead the following paragraph :— “(1) Electrical warning devices capable of giving an audible warning, for road vehicles, whether imported separately or incorporated in, or forming part of, the road vehicle or chassis of such vehicle - - - each and ad val.	1s. 6d.	2s.	2s.
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.	..	25 per cent.	32½ per cent.
Provided that for the purposes of paragraph (1) of this sub-item, when any electrical warning device incorporates more than one appliance capable of giving an audible warning, the number of electrical warning devices upon which duty is payable shall be the number of appliances capable of giving an audible warning incorporated in the warning device."	.6 per cent.	.6 per cent.	.6 per cent.



IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<b>Division XVI.—Miscellaneous—<i>continued.</i></b>			
<b>397. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item:—</b>			
“ (B) Fireworks, viz. :—			
(1) Of the type known as Chinese crackers ad val.	20 per cent.	37½ 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.	.6 per cent.	.7 per cent.	.7 per cent.
(2) Caps for toy pistols per gross of boxes of 50 caps, or the equivalent thereof - - - - -	1s.	2s.	2s.
- - - - - or ad val.	20 per cent.	37½ per cent.	37½ 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 gross of boxes of 50 caps, or the equivalent thereof - - - - -	½d.	½d.	½d.
- - - - - or ad val.	.6 per cent.	.7 per cent.	.7 per cent.
whichever is applicable.			
(3) Other - - - - - per gross	1s.	2s.	2s.
- - - - - or ad val.	20 per cent.	37½ per cent.	37½ per cent.
whichever rate returns the higher duty.			
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 gross or ad val.	½d.	½d.	½d.
whichever is applicable.”	.6 per cent.	.7 per cent.	.7 per cent.
By adding a new item 441 as follows:—			
“ 441. Sheets rods and tubes, wholly or in part of casein, viz. :—			
(A) As prescribed by Departmental By-laws -	Free	Free	Free
(B) Other - - - - - ad val.	10 per cent.	25 per cent.	25 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.	.7 per cent.	.7 per cent.”