

## CUSTOMS TARIFF (No. 2).

### No. 68 of 1936.

#### An Act relating to Duties of Customs.

[Assented to 5th December, 1936.]

**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 (No. 2)* 1936. Short title and citation.

(2.) Section one of the *Customs Tariff* 1936\* is amended by omitting sub-section (2.).

(3.) The *Customs Tariff* 1933†, as amended by the *Customs Tariff (No. 2)* 1933‡ and by the *Customs Tariff* 1936, is in this Act referred to as the Principal Act.

(4.) The Principal Act, as amended by this Act, may be cited as the *Customs Tariff* 1933–1936.

2. The Schedule to the Principal Act 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.) Where, in respect of any goods covered by any item or portion of an item in the Schedule to this Act, it is provided that, upon a date to be fixed by Proclamation, the rates of duty in respect of those goods shall be such as are specified in the Proclamation, the Governor-General may, by Proclamation, fix a date on and after which the rates of duty in respect of those goods shall be such as are specified in the Proclamation, and thereupon the rates so specified shall, as from nine o'clock in the forenoon (reckoned according to standard time in the Territory for the Seat of Government) on that date, be imposed in lieu of those provided in the item or portion of the item and shall remain in force until nine o'clock in the forenoon (reckoned according to such standard time) on the day following—

Rates of duty to be fixed by Proclamation in respect of certain goods.

(a) the expiration of fifteen days after the first meeting of the House of Representatives in the year One thousand nine hundred and thirty-seven; or

\* Act No. 14, 1936.

† Act No. 27, 1933.

‡ Act No. 31, 1933.

- (b) the introduction into that House of a Tariff Proposal imposing duties of Customs on the goods covered by the item or portion of the item,

whichever first happens.

(2.) The inclusion in any Proclamation under this section of any rate of duty under the column headed "Intermediate Tariff" in the Schedule to this Act in respect of any goods shall not have effect as imposing that duty as an Intermediate Tariff Rate unless the Intermediate Tariff has been applied to those goods by a Proclamation under section nine A of the *Customs Tariff* 1933-1936.

(3.) Nothing in this section shall be deemed to authorize the specifying in any Proclamation under this section of a rate of duty higher than the corresponding rate appearing in the Schedule to this Act in respect of the goods to which the Proclamation relates.

Time of  
imposition of  
duties.

4.—(1.) The time of the imposition of the duties of Customs imposed by this Act and set out in the columns headed "British Preferential Tariff" and "General Tariff" in the Schedule to this Act, not being—

- (a) duties the time of the imposition of which is fixed by Proclamation under the last preceding section; or  
(b) duties in respect of which a later date is specified in that Schedule,

is the twenty-third day of May, One thousand nine hundred and thirty-six, 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 and set out in the columns headed "British Preferential Tariff" and "General Tariff" in the Schedule to this Act, in respect of which a date later than the twenty-third day of May, One thousand nine hundred and thirty-six is specified (not being duties the time of the imposition of which is fixed by Proclamation under the last preceding 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 any duty of Customs imposed by this Act and set out in the column headed "Intermediate Tariff" in the Schedule to this Act upon any goods shall be such time upon such date as is specified by Proclamation under section nine A of the *Customs Tariff* 1933-1936 as the time and date of the application of the Intermediate Tariff to those goods.

## THE SCHEDULE.

Section 2.

## AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

## IMPORT DUTIES.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<b>DIVISION II.—TOBACCO AND MANUFACTURES THEREOF.</b>			
18. By omitting the whole item and inserting in its stead the following item :—			
“ 18. Tobacco, unmanufactured, n.e.i. - - per lb.	10s.	10s.	10s.”
19. By omitting the whole item and inserting in its stead the following item :—			
“ 19. (A) Tobacco, unmanufactured, entered to be locally manufactured into tobacco other than fine cut tobacco suitable for the manufacture of cigarettes—to be paid at the time of removal to the factory—			
(1) For the manufacture of tobacco in which only imported tobacco leaf is used; for the manufacture of tobacco containing 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 leaf) used—			
(a) Unstemmed - - per lb.	5s.	5s.	5s.
(b) Stemmed, or partly stemmed, or in strips - per lb.	5s. 6d.	5s. 6d.	5s. 6d.
(2) Otherwise—			
(a) Unstemmed - - per lb.	3s. 6d.	3s. 6d.	3s. 6d.
(b) Stemmed, or partly stemmed, or in strips - per lb.	4s.	4s.	4s.
(B) Tobacco, unmanufactured, entered to be locally manufactured into cigarettes or into fine cut tobacco suitable for the manufacture of cigarettes—to be paid at the time of removal to the factory—			
(1) For the manufacture of cigarettes in which only imported tobacco leaf is used; for the manufacture of cigarettes containing 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 leaf) used—			
(a) Unstemmed - - per lb.	6s. 7d.	6s. 7d.	6s. 7d.
(b) Stemmed, or partly stemmed, or in strips - per lb.	7s. 1d.	7s. 1d.	7s. 1d.
(2) Otherwise—			
(a) Unstemmed - - per lb.	5s. 2d.	5s. 2d.	5s. 2d.
(b) Stemmed, or partly stemmed, or in strips - per lb.	5s. 8d.	5s. 8d.	5s. 8d.”
20. By omitting the whole item and inserting in its stead the following item :—			
“ 20. Tobacco, cut, n.e.i. - - - per lb.	10s. 6d.	11s. 6d.	11s. 6d.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<b>Division II.—Tobacco and Manufactures thereof—<i>continued.</i></b>			
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 - 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 per lb.	17s. 4d.	19s. 4d.	19s. 4d.”
<b>DIVISION V.—TEXTILES, FELTS AND FURS, AND MANUFACTURES THEREOF, AND ATTIRE.</b>			
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. whichever rate returns the lower duty. (2) Bleached, not being printed dyed or coloured per square yard or ad val. whichever rate returns the lower duty. (3) Printed, dyed or coloured per square yard or ad val. whichever rate returns the lower duty.	½d. 5 per cent.	2½d. ..	2¾d. ..
	½d. 5 per cent.	2½d. ..	3d. ..
	¾d. 5 per cent.	3½d. ..	3¼d. ..
And in respect of sub-paragraph (a)— on and after a date to be fixed by Proclamation— such rates under the columns headed British Preferential Tariff, Intermediate Tariff and General Tariff, as are specified in the Proclamation : Provided that— (i) the rates so specified under the columns headed British Preferential Tariff, Intermediate Tariff and General Tariff, shall not be higher than the rates respectively specified under those columns in sub-paragraph (a); and (ii) the rates so specified shall cease to have effect as from 9 o'clock in the forenoon (reckoned according to standard time in the Territory for the Seat of Government) on the day following the date of introduction into the House of Representatives of a Tariff Proposal for the imposition of duties of Customs upon goods covered by sub-paragraph (a) or upon the expiration of fifteen sitting days from the date of the first meeting of the House of Representatives in the year 1937, whichever first happens ”.			

IMPORT DUTIES—*continued.*

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

105.—*continued.*

By omitting the whole of sub-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. whichever rate returns the lower duty.	½d. 5 per cent.	2½d. ..	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.	2½d. ..	3d. ..
(3) Printed, dyed or coloured per square yard or ad val. whichever rate returns the lower duty.	½d. 5 per cent.	3½d. ..	3½d. ..

And in respect of sub-paragraph (c)—

on and after a date to be fixed by Proclamation—such rates under the columns headed British Preferential Tariff, Intermediate Tariff and General Tariff, as are specified in the Proclamation :

Provided that—

- (i) the rates so specified under the columns headed British Preferential Tariff, Intermediate Tariff and General Tariff, shall not be higher than the rates respectively specified under those columns in sub-paragraph (c); and
- (ii) the rates so specified shall cease to have effect as from 9 o'clock in the forenoon (reckoned according to standard time in the Territory for the Seat of Government) on the day following the date of introduction into the House of Representatives of a Tariff Proposal for the imposition of duties of Customs upon goods covered by sub-paragraph (c) or upon the expiration of fifteen sitting days from the date of the first meeting of the House of Representatives in the year 1937, whichever first happens”.

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,

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.*(A)—*continued.*(1)—*continued.*“(d)—*continued.*”

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

½d.

2½d.

2½d.

or ad val. whichever rate returns the lower duty.

5 per cent.

..

..

(2) Bleached, not being printed dyed or coloured per square yard

½d.

2½d.

3d.

or ad val. whichever rate returns the lower duty.

5 per cent.

..

..

(3) Printed, dyed or coloured per square yard

½d.

3½d.

3½d.

or ad val. whichever rate returns the lower duty.

5 per cent.

..

..

And in respect of sub-paragraph (d)—

on and after a date to be fixed by Proclamation—such rates under the columns headed British Preferential Tariff, Intermediate Tariff and General Tariff, as are specified in the Proclamation :

Provided that—

(i) the rates so specified under the columns headed British Preferential Tariff, Intermediate Tariff and General Tariff, shall not be higher than the rates respectively specified under those columns in sub-paragraph (d); and

(ii) the rates so specified shall cease to have effect as from 9 o'clock in the forenoon (reckoned according to standard time in the Territory for the Seat of Government) on the day following the date of introduction into the House of Representatives of a Tariff Proposal for the imposition of duties of Customs upon goods covered by sub-paragraph (d) or upon the expiration of fifteen sitting days from the date of the first meeting of the House of Representatives in the year 1937, whichever first happens ”.

## IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<b>Division V.—Textiles, Felts and Furs, and Manufactures thereof, and Attire—continued.</b>			
105.—continued.			
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 handkerchiefs, serviettes, tablecloths, or window blinds, as prescribed by Departmental By-laws—			
(1) Unbleached, not being printed dyed or coloured per square yard or ad val.	½d. 5 per cent.	2½d. ..	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.	2¾d. ..	3d. ..
whichever rate returns the lower duty.			
(3) Printed, dyed or coloured per square yard or ad val.	½d. 5 per cent.	3½d. ..	3¾d. ..
whichever rate returns the lower duty.			
And in respect of sub-item (B)— on and after a date to be fixed by Proclamation— such rates under the columns headed British Preferential Tariff, Intermediate Tariff and General Tariff, as are specified in the Proclamation :			
Provided that—			
(i) the rates so specified under the columns headed British Preferential Tariff, Intermediate Tariff and General Tariff, shall not be higher than the rates respectively specified under those columns in sub-item (B); and			
(ii) the rates so specified shall cease to have effect as from 9 o'clock in the forenoon (reckoned according to standard time in the Territory for the Seat of Government) on the day following the date of introduction into the House of Representatives of a Tariff Proposal for the imposition of duties of Customs upon goods covered by sub-item (B) or upon the expiration of fifteen sitting days from the date of the first meeting of the House of Representatives in the year 1937, whichever first happens”.			
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			

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>			
105.— <i>continued.</i>			
“ (c)— <i>continued.</i> ”			
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.	½d. 5 per cent.	2½d. ..	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.	2½d. ..	3d. ..
whichever rate returns the lower duty.			
(3) Printed, dyed or coloured per square yard or ad val.	½d. 5 per cent.	3½d. ..	3½d. ..
whichever rate returns the lower duty.			
And in respect of sub-item (c)— on and after a date to be fixed by Proclamation— such rates under the columns headed British Preferential Tariff, Intermediate Tariff and General Tariff, as are specified in the Proclamation :			
Provided that—			
(i) the rates so specified under the columns headed British Preferential Tariff, Intermediate Tariff and General Tariff, shall not be higher than the rates respectively specified under those columns in sub-item (c) ; and			
(ii) the rates so specified shall cease to have effect as from 9 o'clock in the forenoon (reckoned according to standard time in the Territory for the Seat of Government) on the day following the date of introduction into the House of Representatives of a Tariff Proposal for the imposition of duties of Customs upon goods covered by sub-item (c) or upon the expiration of fifteen sitting days from the date of the first meeting of the House of Representatives in the year 1937, whichever first happens”.			
By omitting the whole of sub-item (D) and inserting in its stead the following sub-item :—			
“ (D) (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), (AA) and (F)—			
(a) As prescribed by Departmental By-laws in respect only of goods entered for home consumption on or before 30th November, 1936			
(b) Other - - per square yard	½d. 1½d.	3d. 8d.	3d. 9d.



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.*“ (D)—*continued.*“ (1)—*continued.*

And in respect of paragraph (1)—  
on and after a date to be fixed by Proclamation—such rates under the columns headed British Preferential Tariff, Intermediate Tariff and General Tariff, as are specified in the Proclamation :

Provided that—

(i) the rates so specified under the columns headed British Preferential Tariff, Intermediate Tariff and General Tariff, shall not be higher than the rates respectively specified under those columns in paragraph (1); and

(ii) the rates so specified shall cease to have effect as from 9 o'clock in the forenoon (reckoned according to standard time in the Territory for the Seat of Government) on the day following the date of introduction into the House of Representatives of a Tariff Proposal for the imposition of duties of Customs upon goods covered by paragraph (1) or upon the expiration of fifteen sittings days from the date of the first meeting of the House of Representatives in the year 1937, whichever first happens.

(2) Silk, or containing silk or having silk worked thereon, except piece goods enumerated in sub-items (A) (1), (A) (3), (AA), (B), (C), (D) (1), (F), and item 130 (B) (1) . . . ad val.

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

“ (M) Linen piece goods, viz. :—

(1) Defined for cutting up for the manufacture of hemmed or hemstitched handkerchiefs, serviettes, tablecloths, or window blinds, as prescribed by Departmental By-laws

ad val.

10 per cent. 30 per cent. 30 per cent.”

(2) N.E.I. . . . .

5 per cent. 25 per cent. 25 per cent.”

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

“ (N) Piece Goods n.e.i. . . . . ad val.

5 per cent. 25 per cent. 25 per cent.

And on and after 2nd December, 1936

(N) Piece Goods, viz. :—

(1) Lampwicking ; Candlewicking ; Cotton piece goods in widths not exceeding one inch, viz., Tapes, Mattress binding, Lacing and webbing of the type used for bonnets and radiators of motor vehicles . . . . . ad val.

5 per cent. 25 per cent. 25 per cent.

(2) N.E.I. . . . .

5 per cent. 25 per cent. 25 per cent.”

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>			
120. By omitting the whole of sub-item (D) and inserting in its stead the following sub-item:—			
“(D) Tablecloths handkerchiefs and serviettes imported in an unhemmed, unpressed and unboxed condition, as prescribed by Departmental By-laws—			
(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.	2½d. ..	2½d. ..
whichever rate returns the lower duty.			
(b) Bleached, not being printed dyed or coloured per square yard or ad val.	½d. 5 per cent.	2½d. ..	3d. ..
whichever rate returns the lower duty.			
(c) Printed, dyed or coloured per square yard or ad val.	½d. 5 per cent.	3½d. ..	3½d. ..
whichever rate returns the lower duty.			
And in respect of paragraph (1)— on and after a date to be fixed by Proclamation—such rates under the columns headed British Preferential Tariff, Intermediate Tariff and General Tariff, as are specified in the Proclamation:			
Provided that—			
(i) the rates so specified under the columns headed British Preferential Tariff, Intermediate Tariff and General Tariff, shall not be higher than the rates respectively specified under those columns in paragraph (1); and			
(ii) the rates so specified shall cease to have effect as from 9 o'clock in the forenoon (reckoned according to standard time in the Territory for the Seat of Government) on the day following the date of introduction into the House of Representatives of a Tariff Proposal for the imposition of duties of Customs upon goods covered by paragraph (1) or upon the expiration of fifteen sitting days from the date of the first meeting of the House of Representatives in the year 1937, whichever first happens.			
(2) Linen . . . . . ad val.	5 per cent.	25 per cent.	25 per cent.”

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>			
130. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item:—			
“(B) Not waterproofed by treatment with any substance—			
(1) Cotton; containing a mixture of fibres in which cotton predominates (excepting piece goods covered by Items 105 (A) (1) (b), (AA), (D) (1) and (F))—			
(a) Unbleached, not being printed dyed or coloured	½d. 5 per cent.	2½d. ..	2½d. ..
per square yard or ad val. whichever rate returns the lower duty.			
(b) Bleached, not being printed dyed or coloured	½d. 5 per cent.	2½d. ..	3d. ..
per square yard or ad val. whichever rate returns the lower duty.			
(c) Printed, dyed or coloured	½d. 5 per cent.	3½d. ..	3½d. ..
per square yard or ad val. whichever rate returns the lower duty.			
And in respect of paragraph (1)— on and after a date to be fixed by Proclamation—such rates under the columns headed British Preferential Tariff, Intermediate Tariff and General Tariff, as are specified in the Proclamation:			
Provided that—			
(i) the rates so specified under the columns headed British Preferential Tariff, Intermediate Tariff and General Tariff, shall not be higher than the rates respectively specified under those columns in paragraph (1); and			
(ii) the rates so specified shall cease to have effect as from 9 o'clock in the forenoon (reckoned according to standard time in the Territory for the Seat of Government) on the day following the date of introduction into the House of Representatives of a Tariff Proposal for the imposition of duties of Customs upon goods covered by paragraph (1) or upon the expiration of fifteen sitting days from the date of the first meeting of the House of Representatives in the year 1937, whichever first happens.			
(2) Other - - - ad val.	5 per cent.	25 per cent.	25 per cent.”

## IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<b>DIVISION VII.—OILS, PAINTS, AND VARNISHES.</b>			
229. By omitting the whole of sub-item (x) and inserting in its stead the following sub-item :— “(x) Lubricating (Mineral)† - - - per gallon † An admixture not exceeding 2 per cent. of any vegetable or animal oil or other foreign matter shall not be deemed to render the oil liable to any higher duty.”	3½d.	4½d.	6d.
<b>DIVISION X.—WOOD, WICKER, AND CANE.</b>			
291. By omitting the whole of paragraph (2) of sub-item (c) and inserting in its stead the following paragraph :— “(2) Other— (a) Douglas Fir ( <i>Pseudotsuga Douglasii</i> ) per 100 super. feet (Brereton measurement) (b) N.E.I. - - - ad val. And on and after 27th November, 1936 (2) Other— (a) Douglas Fir ( <i>Pseudotsuga Douglasii</i> ); Hemlock (all species of <i>Tsuga</i> ); Larch (all species of <i>Larix</i> ); Spruce (all species of <i>Picea</i> ) and White Fir (all species of <i>Abies</i> ) per 100 super. feet (Brereton measurement) (b) N.E.I. - - - ad val. By omitting the whole of sub-item (d) and inserting in its stead the following sub-item :— “(d) Spars in the rough— (1) Douglas Fir ( <i>Pseudotsuga Douglasii</i> ) per 100 super. feet (Brereton measurement) (2) Other - - - ad val. And on and after 27th November, 1936 (d) Spars in the rough— (1) Douglas Fir ( <i>Pseudotsuga Douglasii</i> ); Hemlock (all species of <i>Tsuga</i> ); Larch (all species of <i>Larix</i> ); Spruce (all species of <i>Picea</i> ) and White Fir (all species of <i>Abies</i> ) per 100 super. feet (Brereton measurement) (2) Other - - - ad val.	4s. 6d. 10 per cent.	4s. 6d. 30 per cent.	5s. 3d. 30 per cent.
4s. 10 per cent.	4s. 6d. 30 per cent.	4s. 6d. 30 per cent.”	
4s. 6d. 10 per cent.	4s. 6d. 30 per cent.	5s. 3d. 30 per cent.	
4s. 10 per cent.	4s. 6d. 30 per cent.	4s. 6d. 30 per cent.	
<b>DIVISION XIV.—VEHICLES.</b>			
359. By omitting the whole of paragraph (4) (twice occurring) of sub-item (d) and inserting in its stead the following paragraph :— “(4) Chassis, including lamps but not including Rubber Tyres and Tubes, Storage Batteries, Shock Absorbers (excepting Steering Dampers), Bumper Bars, Sparking Plugs and Springs— (a) Unassembled, viz.:—Car, and Car type capable of use for commercial vehicles per lb. (b) Unassembled, viz.:—Truck Omnibus or other commercial vehicle - per lb. (c) Assembled - - - per lb. and in respect of sub-paragraphs (a), (b) and (c)— An additional duty of - - - per lb. Provided that for the purposes of sub-paragraphs (a) and (b) the classification shall be as determined by the Minister and the Minister's decision shall be final.”	Free	5d.	5½d.
Free	4½d.	4½d.	
1½d.	6½d.	7d.	
.7d.	.7d.	.7d.	