

(2.) The *Flour Tax (Wheat Industry Assistance) Assessment Act 1938**, as amended by this Act, may be cited as the *Flour Tax (Wheat Industry Assistance) Assessment Act 1938-1939*.

2. This Act shall come into operation on the date on which it receives the Royal Assent. Commencement.

3. After section thirty-five of the *Flour Tax (Wheat Industry Assistance) Assessment Act 1938* the following section is inserted in Part VI. :—

“ 35A. The validity of any declaration which the Minister has, prior to the commencement of this section, purported to make in pursuance of section five of the *Flour Tax Act 1938*, section five of the *Flour Tax (Stocks) Act 1938* or section five of the *Flour Tax (Imports and Exports) Act 1938*, shall not be challenged or called in question in any way or on any ground whatsoever.” Declaration of rate of tax not to be challenged.

* Act No. 48, 1938.

CUSTOMS TARIFF (No. 2).

No. 28 of 1939.

An Act relating to Duties of Customs.

[Assented to 26th September, 1939.]

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 (No. 2) 1939*. Short title and citation.

(2.) Section one of the *Customs Tariff 1939** is amended by omitting sub-section (2.).

(3.) The *Customs Tariff 1933-1938†*, as amended by the *Customs Tariff 1939*, 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 1933-1939*.

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.

* Act No. 2, 1939.

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

Time of
imposition of
duties.

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 the next succeeding sub-section) is the fourth day of May, One thousand nine hundred and thirty-nine, 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.

(2.) The time of the imposition of duties of Customs imposed by this Act in respect of which a date later than the fourth day of May, One thousand nine hundred and thirty-nine 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.

Sec. 2.

THE SCHEDULE.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

IMPORT DUTIES.

Tarif Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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DIVISION VI.—METALS AND MACHINERY.

161. By adding to sub-item (B) a new paragraph (4) as follows :— “(4) Hand (other than roller), with train gears; hand (other than roller), specially designed for the combined purpose of trimming and edging ad val.	20 per cent.	..	65 per cent.”
And on and after 15th September, 1939 By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :— “(B) Lawnmowers, including mechanical driving units and apparatus for transmitting power from such driving units to the driven units when incorporated in or forming part of lawnmowers, viz. :— (1) Electrically driven - - - ad val.	22½ per cent.	40 per cent.	40 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) Hand operated - - - each - - - ad val.	25 per cent.	11s. 6d. 50 per cent.	11s. 6d. 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.	.6 per cent.	.6 per cent.	.6 per cent.
whichever rate returns the higher duty.			

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
161— <i>continued.</i>			
(B)— <i>continued.</i>			
(3) With self-contained power—			
(a) Driven by air cooled internal combustion engines capable of developing not more than 2½ brake horse-power when operating at 1200 r.p.m. - 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.	.6 per cent.	.7 per cent.	.7 per cent.
(b) Other - - - - - ad val.	30 per cent.	50 per cent.	57½ 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.	.6 per cent.	.6 per cent.	.6 per cent.
(4) N.E.I. - - - - - ad val.	20 per cent.	37½ per cent.	45 per cent.
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 - ad val.	.6 per cent.	.7 per cent.	.7 per cent."
176. By omitting the whole of paragraph (2) of sub-item (F) and inserting in its stead the following paragraph :—			
" (2) (a) Refrigerators and refrigerator parts - ad val.	55 per cent.	..	..
(b) Refrigerators, electric, up to and including 10 cubic feet gross internal capacity and parts thereof, viz. :—			
(1) Refrigerators, including mechanical driving units and apparatus for transmitting power from such driving units to the driven units			
each	..	..	£5
{ and per cubic foot of gross internal capacity -	..	..	£2
or ad val.	..	..	75 per cent.
whichever rate returns the higher duty.			
(2) Parts (other than parts imported in an unassembled condition), viz. :—			
(a) Cabinets			
each	..	..	£2 2s. 6d.
{ and per cubic foot of gross internal capacity -	..	..	17s.
or ad val.	..	..	75 per cent.
whichever rate returns the higher duty.			

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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Division VI.—Metals and Machinery—*continued.*176—*continued.*(F) (2)—*continued.*(b)—*continued.*(2)—*continued.*

(b) Compressors (not forming part of sealed or semi-sealed refrigerating units)—

(1) Single cylinder each
or ad val.

whichever rate returns the higher duty.

(2) Double cylinder each
or ad val.

whichever rate returns the higher duty.

(c) Evaporators (not forming part of sealed or semi-sealed refrigerating units) - each
or ad val.

whichever rate returns the higher duty.

(d) Sealed or semi-sealed refrigerating units, including mechanical driving units and apparatus for transmitting power from such driving units to the driven units - each
or ad val.

whichever rate returns the higher duty.

(e) Other - - - ad val.

(3) Parts imported in an unassembled condition - - - ad val.

(c) Refrigerators, electric, exceeding 10 cubic feet gross internal capacity and parts thereof; refrigerators (other than electric) and parts thereof - - - ad val.

And on and after 15th September, 1939

(2) Refrigerating appliances and parts thereof, viz. :—

(a) Refrigerators, mechanical, of the types used for food storage, up to and including 10 cubic feet gross internal capacity, and parts thereof, viz. :—

(1) Refrigerators including mechanical driving units and apparatus for transmitting power from such driving units to the driven units

{	each	..	..	£5
	and per cubic foot of gross internal capacity	..	..	£2

or {	ad val.	42½ per cent.	75 per cent.	75 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.	.5 per cent.	..	..

whichever rate returns the higher duty.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
176— <i>continued.</i>			
(F) (2)— <i>continued.</i>			
(a)— <i>continued.</i>			
(2) Parts (when not incorporated in complete refrigerators) imported in an assembled or partly assembled condition, viz. :—			
(a) Cabinets			
{ and per cubic foot of gross internal capacity } 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 whichever rate returns the higher duty.	each	..	£2 2s. 6d.
	ad val.	42½ per cent.	75 per cent.
	..	..	17s.
	..	..	75 per cent.
(b) Compressors (not forming part of sealed or semi-sealed refrigerating units)—			
(1) Single cylinder - each			
{ 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.	ad val.	42½ per cent.	75 per cent.
	..	..	£1 12s. 6d.
	..	..	75 per cent.

(2) Double cylinder - each			
{ 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.	ad val.	42½ per cent.	75 per cent.
	..	..	£2
	..	..	75 per cent.

(c) Evaporators (not forming part of sealed or semi-sealed refrigerating units)			
{ 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.	each	..	£1
	ad val.	42½ per cent.	75 per cent.
	..	..	75 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.*(r) (2)—*continued.*(a) (2)—*continued.*

(d) Sealed or semi-sealed refrigerating units, including mechanical driving units and apparatus for transmitting power from such driving units to the driven units - - each

ad val.	42½ per cent.	75 per cent.	£8 10s. 75 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.	.5 per cent.	..	..
whichever rate returns the higher duty.			

(e) Other - - ad val.

ad val.	42½ per cent.	75 per cent.	75 per cent.
And in respect of sub-clause (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.	.5 per cent.	..	..

(b) Refrigerating appliances and parts thereof imported in an assembled or partly assembled condition (other than refrigerators and parts thereof enumerated in sub-paragraph (a)); metal pressings for cabinets for refrigerating appliances - - 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. .5 per cent.

(c) Parts n.e.i. of refrigerating appliances ad val.

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. .5 per cent.

For the purposes of paragraph (2) of this sub-item "assembled or partly assembled" means the assembly of two or more components of any part of a refrigerating appliance by means of bolts, rivets, welding or any other process."

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-clause (a) of clause (1) of sub-paragraph (a) of paragraph (1) (third time occurring) of sub-item (D) and inserting in its stead the following sub-clause :—			
“ (a) 1 horse-power and up to and including 150 horse-power - - - - - ad val.	30 per cent.	50 per cent.	65 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.
And on and after 15th September, 1939			
(a) Up to and including 150 horse-power - - - - - ad val.	30 per cent.	50 per cent.	65 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.”
By omitting the whole of sub-clause (a) of clause (4) of sub-paragraph (c) of paragraph (1) (third time occurring) of sub-item (D) and inserting in its stead the following sub-clause :—			
“ (a) 0.746 k.w. and up to and including 20 k.w. - ad val.	30 per cent.	50 per cent.	65 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.
And on and after 15th September, 1939			
(a) Up to and including 20 k.w. - - - - - ad val.	30 per cent.	50 per cent.	65 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.”
By omitting the whole of sub-paragraph (d) of paragraph (1) (third time occurring) of sub-item (D) and inserting in its stead the following sub-paragraph :—			
“ (d) N.F.I.—			
(1) 1 horse-power or over - - - - - 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.
(2) $\frac{1}{2}$ horse-power and over but less than 1 horse-power - - - - - each - - - - - and ad val.	30 per cent.	50 per cent.	15s. 65 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.	.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>			
179— <i>continued.</i>			
(v) (1)— <i>continued.</i>			
(d)— <i>continued.</i>			
(3) Less than $\frac{1}{2}$ horse-power - - - ad val. And in respect of clause (3)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—	30 per cent.	50 per cent.	75 per cent.
An additional duty of - - - ad val.	.6 per cent.	.6 per cent.	.6 per cent.
(4) Parts of dynamo electric machines under 1 horse-power when not forming a complete or substantially complete dynamo electric machine - - - ad val. And in respect of clause (4)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—	30 per cent.	50 per cent.	75 per cent.
An additional duty of - - - ad val.	.6 per cent.	.6 per cent.	.6 per cent.
(d) N.E.I. - - - ad val. 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—	30 per cent.	50 per cent.	65 per cent.
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 (3) of sub-item (v) (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. And on and after 15th September, 1939	15 per cent.	40 per cent.	65 per cent.
(a) Electric fans of the type ordinarily used in offices and the household - - - 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—	12½ per cent.	65 per cent.	65 per cent.
An additional duty of - - - ad val.	.4 per cent.	..	.. "
180. By omitting the whole of sub-item (L) and inserting in its stead the following sub-item :—			
" (L) Condensers, viz. :—			
(1) Electrolytic - - - - - each ad val.	30 per cent.	50 per cent.	8d. 57½ 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.	.6 per cent.	.6 per cent.	.6 per cent.
(2) N.E.I. - - - - - 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—	30 per cent.	50 per cent.	57½ per cent.
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—continued.			
180—continued.			
And on and after 15th September, 1939			
(L) Condensers, viz.:—			
(1) Electrolytic—			
(a) Suitable for operation at voltages exceeding 100 volts - each ad val.			
	30 per cent.	7d. 57½ per cent.	7d. 65 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.		
	.6 per cent.	.6 per cent.	.6 per cent.
whichever rate returns the higher duty.			
(b) Other - each ad val.			
	30 per cent.	3d. 57½ per cent.	3d. 65 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.		
	.6 per cent.	.6 per cent.	.6 per cent.
whichever rate returns the higher duty.			
For the purposes of paragraph (1) of this sub-item each electrolytic condenser, when forming portion of a set of electrolytic condensers or contained, with other electrolytic condensers, in the one housing, shall be charged with duty as a separate unit.			
(2) N.E.I. - ad val.			
	30 per cent.	50 per cent.	57½ 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."
181. By omitting the whole of paragraph (2) of sub-item (A), and inserting in its stead the following paragraph:—			
“(2) Valves for wireless telegraphy and telephony, including rectifying valves - each			
	2s. 3d.	..	4s.
	or ad val.	..	40 per cent.
whichever rate returns the higher duty.			
And on and after 21st September, 1939			
(2) Valves for wireless telegraphy and telephony including rectifying valves			
	2s. 3d.	3s. 6d.	4s.
{	And for each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation		
	each		
	.12d.	.12d.	.12d.
	or ad val.	20 per cent.	40 per cent.
	whichever rate returns the higher duty.”		

IMPORT DUTIES—*continued.*

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

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

“(J) Hinges, spring, made from metal 15-gauge
(Birmingham Sheet Gauge) or thicker, viz. :—

(1) Double action type

per inch of length of flange

ad val.

30 per cent.

50 per cent.

1s. 1d.

65 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.

.6 per cent.

.6 per cent.

.6 per cent.

whichever rate returns the higher duty.

(2) Single action type

per inch of length of flange

ad val.

30 per cent.

50 per cent.

8d.

65 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.

.6 per cent.

.6 per cent.

.6 per cent.

whichever rate returns the higher duty.”

DIVISION XIV.—VEHICLES.

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

“(B) (1) Brake and transmission linings - ad val.

Free

..

35 per cent.

(2) Valves for pneumatic tyres; cyclometers; and speedometers - ad val.

Free

..

15 per cent.

And on and after 15th September, 1939

(B) (1) Brake and transmission linings - ad val.

Free

35 per cent.

42½ 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) Valves for pneumatic tyres; cyclometers; speedometers - ad val.

Free

15 per cent.

15 per cent.”

359. By omitting the whole of paragraph (3) of sub-item (F) and inserting in its stead the following paragraph :—

“(3) Gears for vehicles with self-contained power excepting motor cycles and vehicles for railways and tramways, viz. :—Crown wheels and pinions, transmission gears, differential gears, worms and worm wheels, internal tooth gears, jack shaft pinions and flywheel starter bands - ad val.

30 per cent.

30 per cent.

37½ per cent.

and per lb.

1s. 6d.

2s.

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.

.6 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 XIV.—Vehicles—continued.

359—continued.

(F)—continued.

And on and after 15th September, 1939			
(3) Gears (whether imported separately or incorporated in or forming part of any goods classifiable under Tariff Item 359 (D) (4) except when imported with motor vehicles or motor vehicle chassis as original equipment) for vehicles with self-contained power excepting motor cycles and vehicles for railways and tramways, viz. :— Crown wheels and pinions, transmission gears, differential gears, worms and worm wheels, internal tooth gears, jack shaft pinions and flywheel starter bands - - - ad val. and per lb.	30 per cent. ..	37½ per cent. 2s.	40 per cent. 2s. 3d.
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.	.6 per cent.	.6 per cent.	.6 per cent."
By omitting the whole of paragraph (6) (twice occurring) of sub-item (F) and inserting in its stead the following paragraph :— “(6) Devices for catching or fastening doors of motor vehicles, excluding handles :— (a) Door locks, not including striker plates ad val. or each whichever rate returns the higher duty.	20 per cent. ..	.. ..	60 per cent. 1s
(b) Remote controls, with or without connecting links - - - ad val. or each whichever rate returns the higher duty.	20 per cent. ..	.. ..	60 per cent. 4d.
(c) Other, including striker plates - ad val.	20 per cent.	..	60 per cent.
And on and after 15th September, 1939			
(6) Devices for catching or fastening doors of motor vehicles, excluding handles - - - ad val.	20 per cent.	50 per cent.	57½ per cent.
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 - - - ad val.	.6 per cent.	.6 per cent.	.6 per cent."
By omitting the whole of paragraph (1) of sub-item (a) (second time occurring) and inserting in its stead the following paragraph :— “(1) Springs for motor vehicle chassis, viz. :— (a) Coil springs - - - - - per lb. or ad val. whichever rate returns the higher duty.	4d. 45 per cent.	.. ..	1s. 65 per cent.
(b) Other - - - - - per lb. or ad val. whichever rate returns the higher duty.	4d. 45 per cent.	.. ..	5d. 65 per cent.
And on and after 15th September, 1939			
(1) Springs for suspension purposes for motor vehicle chassis, viz. :— (a) Coil springs - - - - - per lb. or ad val. whichever rate returns the higher duty.	3d. 30 per cent.	8d. 50 per cent.	8½d. 60 per cent.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XIV.—Vehicles—continued.			
359—continued.			
(a) (1)—continued.			
(a)—continued.			
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.	.04d.	.04d.	.04d.
or ad val.	.8 per cent.	.8 per cent.	.8 per cent.
whichever is applicable.			
(b) Other - - - - - per lb.	4d.	5d.	5d.
or ad val.	45 per cent.	65 per cent.	65 per cent.
whichever rate returns the higher duty."			
By omitting the whole of paragraph (5) of sub-item (a) (second time occurring) and inserting in its stead the following paragraph:—			
"(5) Shock absorbers but not including steering dampers:—			
(a) Hydraulic, double acting, of the semi-rotary double vane type, having overload release valves with external adjustment each	5s.	..	12s. 6d.
or ad val.	45 per cent.	..	65 per cent.
whichever rate returns the higher duty.			
(b) Other - - - - - each	5s.	..	15s.
or ad val.	45 per cent.	..	65 per cent.
whichever rate returns the higher duty.			
And on and after 15th September, 1939			
(5) Shock absorbers but not including steering dampers each	5s.	15s.	16s. 6d.
or ad val.	32½ per cent.	52½ per cent.	60 per cent.
whichever rate returns the higher duty.			
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 - - each	½d.	½d.	½d.
or ad val.	.3 per cent.	.3 per cent.	.3 per cent.
whichever is applicable."			
DIVISION XVI.—MISCELLANEOUS.			
397. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item:—			
"(A) Cartridges n.e.i.—			
(1) Metallic rimfire - - - - - per 100	..	..	1s. 3d.
ad val.	10 per cent.	30 per cent.	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.	.6 per cent.	.6 per cent.	.6 per cent.
whichever rate returns the higher duty.			
(2) Other - - - - - ad val.	10 per cent.	30 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.	.6 per cent.	.6 per cent.	.6 per cent."