

CUSTOMS TARIFF (No. 3).

No. 76 of 1936.

An Act relating to Duties of Customs.

[Assented to 7th December, 1936.]

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

Short title and citation.

1.—(1.) This Act may be cited as the *Customs Tariff (No. 3) 1936*.

(2.) Section one of the *Customs Tariff (No. 2) 1936** is amended by omitting sub-section (4.).

(3.) The *Customs Tariff 1933†*, as amended by the *Customs Tariff (No. 2) 1933‡*, by the *Customs Tariff 1936§*, and by the *Customs Tariff (No. 2) 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*.

Amendment of Tariff.

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.

Time of imposition of duties.

3.—(1.) The time of the imposition of the duties of Customs imposed by this Act and set out in the columns headed respectively "British Preferential Tariff" and "General Tariff" in the Schedule to this Act shall be at nine o'clock in the forenoon, reckoned according to standard time in the Territory for the Seat of Government, on a date to be fixed by Proclamation, and this Act shall be deemed to have come into operation at that time.

(2.) 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.

* Act No. 68, 1936.

† Act No. 27, 1933.

‡ Act No. 31, 1933.

§ Act No. 14, 1936.

THE SCHEDULE.

Section 2.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

IMPORT DUTIES.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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DIVISION IV.—AGRICULTURAL PRODUCTS AND GROCERIES

58. By omitting the whole of paragraph (1) of sub-item (c) (second time occurring) and inserting in its stead the following paragraph :— “(1) When not packed for household use - per lb.	1½d.	2¾d.	2¾d.”
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DIVISION V.—TEXTILES, FELTS AND FURS, AND MANUFACTURES THEREOF, AND ATTIRE.

105. By adding to paragraph (1) of sub-item (A) a new sub-paragraph (e) as follows :— “(e) Tickings, bed, wholly of cotton or of cotton in admixture with linen, woven wholly or partly from coloured yarns - per square yard or ad val. whichever rate returns the lower duty.”	1½d. 5 per cent.	2½d. ..	3½d. ..
By omitting the whole of paragraph (3) of sub-item (A) and inserting in its stead the following paragraph :— “(3) Tapestries, viz. :—Wholly of cotton ; wholly of linen ; containing a mixture of fibres in which more than 90 per cent. by weight is cotton or linen or cotton and linen and not more than 5 per cent. by weight is wool - ad val.	5 per cent.	25 per cent.	25 per cent.”
By adding to sub-item (A) a new paragraph (4) as follows :— “(4) Tapestries and tapestry curtain material (including such piece goods otherwise classifiable under sub-item (D) (1)), viz. :—wholly of artificial silk ; containing a mixture of fibres in which at least 10 per cent. by weight is artificial silk and not more than 5 per cent. by weight is wool per square yard	1½d.	5d.	9d.”
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. whichever rate returns the higher duty. (b) Not being wholly of artificial silk - per lb. or ad val. whichever rate returns the higher duty.”	2s. 35 per cent.	4s. 55 per cent.	4s. 55 per cent.
By omitting the whole of paragraph (2) of sub-item (D) and inserting in its stead the following paragraph :— “(2) Silk, or containing silk or having silk worked thereon, except piece goods enumerated in sub-items (A) (1), (A) (3), (A) (4), (AA), (B), (C), (D) (1), and (F), and in item 130 (B) (1) - ad val.	2s. 35 per cent.	4s. 55 per cent.	4s. 55 per cent.
“(2) Silk, or containing silk or having silk worked thereon, except piece goods enumerated in sub-items (A) (1), (A) (3), (A) (4), (AA), (B), (C), (D) (1), and (F), and in item 130 (B) (1) - ad val.	7½ per cent.	25 per cent.	30 per cent.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division V.—Textiles, Felts and Furs, and Manufactures thereof, and Attire—<i>continued.</i>			
105— <i>continued.</i>			
By omitting the whole of paragraph (1) (twice occurring) of sub-item (K) and inserting in its stead the following paragraph :—			
“(1) Velvets, velveteens, plushes, astrachans, scalette and cloths imitating furs, except piece goods enumerated in paragraph (4) of this sub-item ad val.	10 per cent.	25 per cent.	30 per cent.”
By adding to sub-item (K) a new paragraph (4) as follows :—			
“(4) Moquettes of the type used for upholstery—			
(a) Containing at least 20 per cent. by weight of wool - - - - - ad val.	Free	15 per cent.	30 per cent.
(b) Other - - - - - ad val.	10 per cent.	25 per cent.	30 per cent.”
By omitting the whole of paragraph (4) (twice occurring) of sub-item (K) and inserting in its stead the following paragraph :—			
“(4) Piece goods, felt, of wool or containing wool—			
(a) Slipper upper felt - per square yard and ad val.	6d.	1s. 3d.	1s. 3d.
(b) N.E.I. - - - - - per square yard and ad val.	20 per cent.	37½ per cent.	37½ per cent.
(b) N.E.I. - - - - - per square yard and ad val.	9d.	1s. 6d.	1s. 6d.
(b) N.E.I. - - - - - per square yard and ad val.	20 per cent.	37½ per cent.	37½ per cent.”
By omitting the whole of paragraph (5) of sub-item (K) and inserting in its stead the following paragraph :—			
“(5) Piece goods, felt, composed of hair; piece goods, felt, n.e.i. - - - - - ad val.	35 per cent.	55 per cent.	55 per cent.”
By omitting the whole of sub-item (K) and inserting in its stead the following sub-item :—			
“(K) Piece goods of a class or kind not produced in Australia which would otherwise be dutiable at a higher rate than that payable under this sub-item imported for use in the manufacture of neckties, as prescribed by Departmental By-laws—			
(1) Silk or in chief part by weight silk; wool or in chief part by weight wool and admixtures of wool and silk - ad val.	5 per cent.	15 per cent.	20 per cent.
(2) Other - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.”
106. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—			
“(B) Trimmings and ornaments, n.e.i. for hats shoes and other attire, not being partly or wholly of gold or silver; braids n.e.i.; fringes n.e.i.; frillings; ruffings; pleatings; ruchings; galoons n.e.i.; ribbons n.e.i.; tinselled belting n.e.i.; webbing n.e.i.; belting for apparel not elsewhere specified and not being cut to lengths for belts ad val.	Free	20 per cent.	25 per cent.”
By omitting the whole of paragraph (3) (twice occurring) 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.	20 per cent.	50 per cent.	50 per cent.”

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division IV.—Textiles, Felts and Furs, and Manufactures thereof, and Attire—continued.			
109. By omitting the whole item and inserting in its stead the following item :—			
" 109. Artificial flowers fruits plants leaves and grains, of all kinds and materials - - ad val.	30 per cent.	60 per cent.	70 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.	.4 per cent.	.4 per cent.	.4 per cent."
113. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—			
" (B) N.E.I. including mittens - - - ad val.	Free	20 per cent.	25 per cent."
114. By omitting the whole of sub-item (C) (twice occurring) 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 doz. or ad val.	36s. 45 per cent.	54s. 65 per cent.	60s. 65 per cent.
whichever rate returns the higher duty."			
By omitting the whole of paragraph (2) of sub-item (E) (second time occurring) and inserting in its stead the following paragraph :—			
" (2) Fur felt hoods and velour hoods - per dozen or ad val.	24s. 45 per cent.	36s. 65 per cent.	39s. 65 per cent.
whichever rate returns the higher duty."			
117. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—			
" (A) Blankets and blanketing, woven from yarn wholly of cotton, viz. :—			
(1) Blankets manufactured by the Jacquard process - - - ad val.	5 per cent.	25 per cent.	25 per cent.
(2) Other - - - ad val.	5 per cent.	25 per cent.	25 per cent."
118. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—			
" (A) (1) Floor coverings wholly of cotton, except carpet felt undercarpet felt and those covered by sub-item (B) - - ad val.	15 per cent.	30 per cent.	30 per cent.
(2) Floor coverings not being wholly of cotton, viz. :—Carpets, carpeting, floor cloths, n.e.i., floor and carriage mats of textile material except coir; floor rugs and floor coverings, n.e.i., not being of rubber and not being furs or other skins or carpet felt undercarpet felt or carpet felt paper - - ad val.	15 per cent.	30 per cent.	30 per cent.
(3) Saddlebag in the piece or otherwise - ad val.	15 per cent.	30 per cent.	30 per cent."
120. By omitting the whole of paragraph (1) of sub-item (A) (second time occurring) and inserting in its stead the following paragraph :—			
" (1) When not containing wool - - - ad val.	25 per cent.	45 per cent.	45 per cent."
122. By adding a new sub-item (C) as follows :—			
" (C) Cotton cloths and material cut into shape therefor, not being felt, impregnated with oil and silicious matter, of a type used for polishing metalware and glassware - - - ad val.	15 per cent.	30 per cent.	50 per cent."

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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Division VI.—Metals and Machinery—*continued.*179—*continued.*(D)—*continued.*“ (1)—*continued.*(a)—*continued.*(1)—*continued.*

(b) Exceeding 150 horse-power—
the rate of duty shall be the
percentage rate under sub-
clause (a) reduced by 1 for
each horse-power above 150
horse-power with minimum
of - - - ad val.

(2) Variable speed commutator type, 2
horse-power and over, with speed
variation between maximum and
minimum speeds having ratio at
least two to one - - - ad val.

(3) Alternators (including exciters, if any,
imported with and for use there-
with) imported for use with steam
or water driven turbines - ad val.

(4) Other (including exciters, if any,
imported with and for use there-
with)—

(a) 2 horse-power up to 125
horse-power both in-
clusive - - - ad val.

And in respect of sub-
clause (a)—

For each £1 by
which the equiva-
lent in Australian
currency of £100
sterling is less
than £125 at the
date of exporta-
tion—

An additional
duty of

ad val.

.6 per cent.

.6 per cent.

.6 per cent.

(b) Exceeding 125 horse-power
ad val.

Free

15 per cent.

15 per cent.

(b) Converters, motor or synchronous rotary—

(1) Up to and including 10 k.w. - ad val.

And in respect of clause (1)—

For each £1 by which the
equivalent in Australian cur-
rency 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) Exceeding 10 k.w. - - - 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 VI.—Metals and Machinery—*continued.*179—*continued.*(D)—*continued.*“ (1)—*continued.*

(c) Direct current and universal machines—

(1) Traction motors - 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) Motors or machines (including bed-plate, shaft, driving sheaf and brake drum) suitable for use with gearless lifts—

(a) Up to and including 50 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.

(b) Exceeding 50 horse-power

ad val. Free 15 per cent. 15 per cent.

(3) Generators imported for use with steam or water driven turbines

ad val. Free 15 per cent. 15 per cent.

(4) Other—

(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.

(b) Exceeding 20 k.w. - ad val. .6 per cent. .6 per cent. .6 per cent.
Free 15 per cent. 15 per cent.

(5) Totally enclosed direct current mill type motors - ad val.

Free 15 per cent. 15 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
179— <i>continued.</i>			
(D)— <i>continued.</i>			
“(1)— <i>continued.</i>			
(d) N.E.I.			
- - - - - ad val.	30 per cent.	50 per cent.	65 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.	.6 per cent.	.6 per cent.	.6 per cent.
For the purposes of paragraph (1) of this sub-item, horse-power shall be determined as prescribed by Departmental By-law. In converting horse-power into kilowatts, one horse-power shall be taken as equal to 0.746 k.w.”			
By omitting the whole of paragraph (2) of sub-item (D) (second time occurring) and inserting in its stead the following paragraph :—			
“(2) Static Transformers n.e.i.—			
(a) At voltages below 66,000—			
(1) Up to and including 10,000 k.v.a.—			
(a) Constant current, of the type used in the series system of street lighting - ad val.	10 per cent.	25 per cent.	32½ per cent.
And in respect of sub-clause (a)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of ad val.	.6 per cent.	.6 per cent.	.6 per cent.
(b) Other - ad val.	30 per cent.	50 per cent.	65 per cent.
And in respect of sub-clause (b)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of ad val.	.6 per cent.	.6 per cent.	.6 per cent.
(2) Over 10,000 k.v.a.—the rate of duty shall be the percentage rate under sub-clause (b) of clause (1) reduced by .009 for each k.v.a. above 10,000 k.v.a. with minimum of ad val.	Free	15 per cent.	15 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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Division VI.—Metals and Machinery—*continued.*179—*continued.*(D)—*continued.*“(2)—*continued.*”

(b) At a voltage of 66,000—

(1) Up to and including 1,000 k.v.a. 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) Over 1,000 k.v.a.—the rate of duty shall be the percentage rate under clause (1) reduced by .09 for each k.v.a. above 1,000 k.v.a. with minimum of - - ad val.

Free 15 per cent. 15 per cent.

(c) At voltages above 66,000—

(1) Up to but not including 50 k.v.a. 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) 50 k.v.a. and over - - ad val.

Free 15 per cent. 15 per cent.

(d) Induction coils for all purposes unless otherwise expressly provided for - ad val.

30 per cent. 50 per cent. 65 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.

.6 per cent. .6 per cent. .6 per cent.

For the purposes of paragraph (2) of this sub-item k.v.a. shall mean the k.v.a. rating determined in accordance with the Australian Standard Specification for the Electrical performance of Transformers for Power and Lighting (1931).”

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

“(1) (a) Covered cable and covered wire, n.e.i. - ad val.

Free 15 per cent. 15 per cent.

(b) Arc lamps n.e.i.; electric vacuum tubes n.e.i.; measuring and recording instruments other than alternating current watt-hour meters

ad val.

Free 15 per cent. 15 per cent.”

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
189. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :— “ (A) Double-barrelled guns and rifles bearing the British or other approved test mark - - - ad val.	Free	15 per cent.	15 per cent.”
By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :— “ (B) Single-barrelled guns and rifles bearing the British or other approved test mark - - - ad val.	Free	15 per cent.	15 per cent.”
By omitting the whole of sub-item (C) and inserting in its stead the following sub-item :— “ (C) Revolvers ; pistols - - - each - - - or ad val. whichever rate returns the higher duty.”	10 per cent.	25 per cent.	3s. 6d. 30 per cent.

DIVISION VII.—OILS, PAINTS, AND VARNISHES.

231. By adding a new sub-item (I) as follows :— “ (I) Ultramarine blue in powder form or in aqueous paste form - - - ad val.	Free	15 per cent.	15 per cent.”
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DIVISION VIII.—EARTHENWARE, CEMENT, CHINA, GLASS, AND STONE.

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.”	2d. 40 per cent.	3d. 60 per cent.	3d. 60 per cent.
By omitting the whole of sub-item (D) and inserting in its stead the following sub-item :— “ (D) Plate, polished and patent, in sheets not exceeding 25 square feet ; opaque, manufactured by either the casting process or the twin roller process, having a polished finish on one or both sides, of types not elsewhere specified, in sheets not exceeding 25 square feet - per 100 square feet	Free	10s.	30s.”
By omitting the whole of sub-item (E) and inserting in its stead the following sub-item :— “ (E) Plate, polished and patent, in sheets exceeding 25 square feet ; opaque, manufactured by either the casting process or the twin roller process, having a polished finish on one or both sides, of types not elsewhere specified, in sheets exceeding 25 square feet - per 100 square feet	10s.	15s.	40s.”
255. By omitting the whole of sub-item (C) (twice occurring) and inserting in its stead the following sub-item :— “ (C) Gelatine, viz. :— (1) Coloured gelatine sheets of the type used for window displays and for lighting effects ; gelatine dust of the type used in the manufacture of ladies' evening shoes - - - ad val. (2) All other kinds - - - per lb. - - - or ad val. whichever rate returns the higher duty.”	Free 2d. 40 per cent.	15 per cent. 8d. 60 per cent.	25 per cent. 8d. 60 per cent.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
DIVISION IX.—DRUGS AND CHEMICALS.			
268. By omitting the whole item and inserting in its stead the following item :—			
“ 268. (A) Naphthalene, crude - - - ad val.	20 per cent.	30 per cent.	30 per cent.
(B) Naphthalene n.e.i. - - - ad val.	25 per cent.	42½ per cent.	42½ per cent.”
281. By omitting the whole of paragraph (2) of sub-item (B) and inserting in its stead the following paragraph :—			
“ (2) (a) Sulphate of soda - - - ad val.	20 per cent.	37½ per cent.	37½ per cent.
(b) Hyposulphite of soda, hypochlorite of soda, carbonate of magnesia n.e.i. - ad val.	20 per cent.	37½ per cent.	37½ per cent.”
DIVISION XI.—JEWELLERY AND FANCY GOODS.			
309. By omitting the whole of sub-item (B) (twice occurring) and inserting in its stead the following sub-item :—			
“ (B) Card cases, hatpins, matchboxes, serviette rings and clips, sovereign purses, n.e.i.; button hooks, glove stretchers, shoe horns and lifts, thimbles, ivory and other ornamental figures, feather dusters; beads strung or unstrung and necklets n.e.i., except those made of pearls cultured pearls precious stones precious metals or imitation precious metals - - - ad val.	35 per cent.	55 per cent.	60 per cent.”
By omitting the whole of sub-item (c) (twice occurring) and inserting in its stead the following sub-item :—			
“ (c) Articles for personal wear, not including articles partly or wholly of gold silver or other precious metal or imitations thereof or partly or wholly of pearls or precious stones or imitations thereof, viz. :—Brooches, bangles, studs, sleeve links and tie clips - - - ad val.	35 per cent.	55 per cent.	60 per cent.”
By omitting the whole of sub-item (d) and inserting in its stead the following sub-item :—			
“ (d) N.E.I. - - - ad val.	35 per cent.	55 per cent.	60 per cent.”
314. By omitting the whole item and inserting in its stead the following item :—			
“ 314. Jewellery, commonly known as rolled gold; jewellery under 9-carat; imitation jewellery - - - ad val.	50 per cent.	70 per cent.	75 per cent.”
316. By omitting the whole item (twice occurring) and inserting in its stead the following item :—			
“ 316. (A) Cultured Pearls, unset - - - ad val.	Free	20 per cent.	20 per cent.
(B) Imitation reconstructed and synthetic precious stones and pearls, unset (not being beads) - - - ad val.	Free	10 per cent.	20 per cent.”
DIVISION XIII.—PAPER AND STATIONERY.			
334. By omitting the whole of sub-item (H) and inserting in its stead the following sub-item :—			
“ (H) True vegetable parchment, in sizes not less than 8 inches by 38 inches (or its equivalent) - - -	Free	Free	Free.”
By omitting the whole of sub-item (K) and inserting in its stead the following sub-item :—			
“ (K) (1) Surface coated paper n.e.i., plain or embossed - - - ad val.	Free	15 per cent.	15 per cent.
(2) Marble paper; foil paper - - - 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 XVI.—MISCELLANEOUS.

384. By omitting the whole item and inserting in its stead the following item:— “ 384. (A) (1) Photographic and X-ray dry plates and flat films, sensitized, not including photographic plates enumerated in sub-item (B) per square foot 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 square foot or ad val. whichever is applicable.	3d. 17½ per cent.	6d. 32½ per cent.	8d. 42½ per cent.
(2) Photographic sensitized films n.e.i. per square foot 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 square foot or ad val. whichever is applicable.	.08d. .5 per cent.	.08d. .7 per cent.	.08d. .7 per cent.
(3) Photographic sensitized papers and cards also linen and other sensitized materials, n.e.i.; postcards (sensitized with or without letterpress) per square foot 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 square foot or ad val. whichever is applicable.	4d. 17½ per cent.	7½d. 32½ per cent.	1s. 42½ per cent.
(4) Lantern slides; photographic backgrounds (mounted or unmounted); photographs of Australian subjects; stereoscopic views - ad val. And in respect of paragraph (4)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - ad val.	.1d. .5 per cent.	.1d. .7 per cent.	.1d. .7 per cent.
(4) Lantern slides; photographic backgrounds (mounted or unmounted); photographs of Australian subjects; stereoscopic views - ad val. And in respect of paragraph (4)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - ad val.	½d. 17½ per cent.	1d. 32½ per cent.	1½d. 42½ per cent.
(4) Lantern slides; photographic backgrounds (mounted or unmounted); photographs of Australian subjects; stereoscopic views - ad val. And in respect of paragraph (4)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - ad val.	.02d. .5 per cent.	.02d. .7 per cent.	.02d. .7 per cent.
(4) Lantern slides; photographic backgrounds (mounted or unmounted); photographs of Australian subjects; stereoscopic views - ad val. And in respect of paragraph (4)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - ad val.	17½ per cent.	32½ per cent.	42½ per cent.
(4) Lantern slides; photographic backgrounds (mounted or unmounted); photographs of Australian subjects; stereoscopic views - ad val. And in respect of paragraph (4)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - ad val.	.5 per cent.	.7 per cent.	.7 per cent.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous—continued.			
384—continued. (A)—continued. (5) Sensitized papers and sensitized fabrics, of the type used in the production of heliographic prints blue prints and other like prints ad val.	17½ per cent.	32½ per cent.	42½ per cent.
And in respect of paragraph (5)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - ad val.	.5 per cent.	.7 per cent.	.7 per cent.
(B) Photographic materials, viz.:— Papers, viz., albumen, autotype, bromoil, collodion of all types, direct positive, platinotype and stripping; Plates, viz., autochrome and similar types, collodion and schumann - ad val.	Free	10 per cent.	10 per cent."
392. By omitting the whole of sub-item (c) and inserting in its stead the following sub-item:— “(G) Artificial silk - - - ad val.	Free	15 per cent.	17½ per cent."
397. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item:— “(A) Cartridges n.e.i. - - - ad val. And in respect of sub-item (A)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of - - - ad val.	10 per cent.	30 per cent.	50 per cent.
By omitting the whole of sub-item (D) and inserting in its stead the following sub-item:— “(D) Powder, sporting; wads for cartridges, n.e.i.; caps, percussion; cartridges for military purposes; detonators; cartridge cases, empty, capped or uncapped, n.e.i.; fuse cotton; mining fuses, electrical - - - ad val.	.6 per cent.	.6 per cent.	.6 per cent."
By omitting the whole of sub-item (F) and inserting in its stead the following sub-item:— “(F) Wads, felt, for cartridges - - - ad val. 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.	10 per cent.	35 per cent.	50 per cent.
By adding a new sub-item (G) as follows:— “(G) Cartridge cases, metallic rimfire and shotgun, empty, capped or uncapped - - - ad val. 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.	.6 per cent.	.6 per cent.	.6 per cent."
408. By omitting the whole of sub-item (B) (second time occurring) and inserting in its stead the following sub-item:— “(B) (1) When containing solely goods classifiable under items 144 (B) (1) (a), 242 (C), 250 (A), 250 (B), 250 (F), 384 (A) (1), 384 (A) (2), 384 (A) (3) and 397 (A) - - - ad val.	10 per cent.	35 per cent.	50 per cent.
	.6 per cent.	.6 per cent.	.6 per cent."
	Free	Free	30 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous—<i>continued.</i>			
408— <i>continued.</i> “(B)— <i>continued.</i> (2) When containing any goods which are subject under any item in the Tariff (except when containing goods subject to ad valorem duty under item 267 (B), or when solely containing goods classifiable under the items enumerated in sub-item (B) (1)) to an ad valorem duty or to alternative or composite duties - - - - - ad val.	20 per cent.	30 per cent.	30 per cent.”
413. By omitting the whole item and inserting in its stead the following item :— “413. (A) Cigar and cigarette tubes holders and cases, tobacco and snuff boxes, n.e.i., and accessories ; smoking requisites, including cases, tobacco pouches, smokers' sets, match stands, ash trays, smokers' lamps, cigar stands, and lighters - - - - - ad val.	30 per cent.	50 per cent.	55 per cent.
(B) Pipes, smoking, n.e.i. - - - - - ad val.	35 per cent.	55 per cent.	55 per cent.”

CUSTOMS TARIFF (EXCHANGE ADJUSTMENT) (No. 3).

No. 77 of 1936.

An Act to amend the *Customs Tariff (Exchange Adjustment) Act 1933-1934*, as amended by the *Customs Tariff (Exchange Adjustment) Act 1936* and by the *Customs Tariff (Exchange Adjustment) Act (No. 2) 1936*.

[Assented to 7th December, 1936.]

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

1.—(1.) This Act may be cited as the *Customs Tariff (Exchange Adjustment) Act (No. 3) 1936*.

Short title and citation.

(2.) Section one of the *Customs Tariff (Exchange Adjustment) Act (No. 2) 1936** is amended by omitting sub-section (4.).

(3.) The *Customs Tariff (Exchange Adjustment) Act 1933-1934†*, as amended by the *Customs Tariff (Exchange Adjustment) Act 1936‡*, and by the *Customs Tariff (Exchange Adjustment) Act (No. 2) 1936*, is in this Act referred to as the Principal Act.

* Act No. 69, 1936.

† Act No. 29, 1933, as amended by No. 3, 1934.

‡ Act No. 15, 1936.

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

Amendment of
Customs Tariff
(Exchange
Adjustment)
Act.

Further
variation
of duties.

2. The Schedule to the Principal Act is amended as set out in the Schedule to this Act.

3. All duties of Customs (other than primage duty and duty imposed by the *Customs Tariff (Industries Preservation) Act 1921-1933*, or any Act amending or in substitution for that Act), as varied in accordance with the Principal Act, are further varied in the manner provided by the Principal Act in respect of the goods specified in the Schedule to the Principal Act, as amended by this Act, or covered by the Customs Tariff Items so specified, as on and after a date to be fixed by Proclamation, 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.

Section 2.

THE SCHEDULE.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

by omitting "109".

by omitting "122" and inserting in its stead "122 (A)" and "122 (B)".

by omitting "179 (D) (1) (a) (1) (a)", "179 (D) (1) (a) (1) (b) (when not exceeding 175 horse-power)", "179 (D) (1) (a) (4) (a)", "179 (D) (1) (b) (1)", "179 (D) (1) (c) (1)", "179 (D) (1) (c) (2) (a)", "179 (D) (1) (c) (4) (a)", "179 (D) (1) (d)", "179 (D) (2) (a) (1) (b)", "179 (D) (2) (a) (2) (when not exceeding 12,750 k.v.a.)", "179 (D) (2) (b) (1)", "179 (D) (2) (b) (2) (when not exceeding 1,275 k.v.a.)", "179 (D) (2) (c) (1)" and "179 (D) (2) (d)".

by omitting "255" and inserting in its stead "255 (A)", "255 (B)" and "255 (C) (2)".

by omitting "384 (A)".

by omitting "397 (A)" and "397 (F)".

SALES TAX AMENDMENT.

No. 78 of 1936.

An Act to amend the Law relating to the Imposition, Assessment, Collection, and Recovery of a Tax upon the sale value of goods.

[Assented to 7th December, 1936.]

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

PART I.—PRELIMINARY.

Short title.

1. This Act may be cited as the *Sales Tax Amendment Act 1936*.