

CUSTOMS TARIFF (No. 4).

No. 80 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. 4) 1936*.

(2.) Section one of the *Customs Tariff (No. 3) 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§*, by the *Customs Tariff (No. 2) 1936||*, and by the *Customs Tariff (No. 3) 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 column headed "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. 76, 1936. † Act No. 27, 1933. ‡ Act No. 31, 1933. § Act No 14, 1936.
|| Act No. 68, 1936.

THE SCHEDULE.

Section 2.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

IMPORT DUTIES.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
DIVISION I.—ALE, SPIRITS, AND BEVERAGES.			
3. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—			
“ (A) Brandy—			
(1) When not exceeding the strength of proof per gallon	35s.	36s.	41s.
(2) When exceeding the strength of proof per proof gallon	35s.	36s.	41s.”
By omitting the whole of sub-item (H) and inserting in its stead the following sub-item :—			
“ (H) Liqueurs—			
(1) When not exceeding the strength of proof per gallon	29s.	31s.	42s.
(2) When exceeding the strength of proof per proof gallon	29s.	31s.	42s.”
8. By omitting the whole item and inserting in its stead the following item :—			
“ 8. Perfumed spirits - - - - - per gallon and ad val.	35s.	45s.	60s.
And for each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—	20 per cent.	37½ per cent.	50 per cent.
An additional duty of - - - - - ad val.	.8 per cent.	.9 per cent.	.9 per cent.”
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	6s.	8s.	8s.
(2) Chloroform containing not more than 5 per cent. of proof spirit - - - per gallon	6s.	8s.	8s.”
12. By omitting the whole item and inserting in its stead the following item :—			
“ 12. Wine, sparkling*, viz. :—			
(A) Champagne - - - - - per gallon	22s.	25s.	38s.
(B) Other - - - - - per gallon	27s.	30s.	38s.
* Three magnums, six reputed quarts, twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.”			
13. By omitting the whole of paragraph (2) of sub-item (A) and inserting in its stead the following paragraph :—			
“ (2) In bottle* - - - - - per gallon	9s.	12s.	22s.”
17. By omitting the whole item and inserting in its stead the following item :—			
“ 17. (A) Aerated or mineral waters, viz. :—Contrexeville, Evian, Perrier, St. Galmier, Vals and Vittel - - - - - ad val.	15 per cent.	30 per cent.	40 per cent.
(B) Table waters (aerated or mineral) n.e.i., and preparations n.e.i. packed for household use for the production thereof; preparations n.e.i. for compounding non-alcoholic beverages - - - - - ad val.	25 per cent.	40 per cent.	40 per cent.”

IMPORT DUTIES—continued.

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

51. By omitting the whole of paragraph (3) of sub-item (c) and inserting in its stead the following paragraph :— “(3) (a) Sardines (<i>Sardina pilchardus</i>), cooked in oil and preserved in oil (accompanied by a certificate issued by a Chamber of Commerce or other official authorized body, certifying that the sardines, preserved in oil, have been prepared after being cooked in oil) in sealed tin containers - - - per lb. (b) Sardines n.e.i. - - - per lb.	1d. 1d.	2d. 3d.	3d. 3d.”
54. By adding a new sub-item (c) as follows :— “(c) Petits Pois and mushrooms, preserved in liquid, or partly preserved, or pulped— (1) Quarter-pints and smaller sizes per dozen (2) Half-pints and over quarter-pints per dozen (3) Pints and over half-pints - per dozen (4) Quarts and over pints - per dozen	1s. 3d. 2s. 6d. 5s. 10s.	1s. 9d. 3s. 6d. 7s. 14s.	1s. 9d. 3s. 6d. 7s. 14s.”
78. By adding a new sub-item (r) as follows :— “(r) Walnuts, viz. :— (1) Unshelled - - - per lb. (2) Kernels - - - per lb.	2d. 4d.	2d. 4d.	3d. 6d.”
94. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :— “(B) N.E.I.; soap substitutes and compounded detergents for washing and cleansing purposes, not including saponaceous disinfectants - 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.	15 per cent. .6 per cent.	35 per cent. .6 per cent.	50 per cent. .6 per cent.”

DIVISION V.—TEXTILES, FELTS AND FURS, AND MANUFACTURES THEREOF, AND ATTIRE.

105. 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)— (a) The value for duty of which does not exceed 2s. 6d. per square yard - ad val. (b) The value for duty of which exceeds 2s. 6d. per square yard - per square yard or ad val. whichever rate returns the higher duty.” By omitting the whole of paragraph (2) of sub-item (E) and inserting in its stead the following paragraph :— “(2) Lace for attire; lace flouncings; millinery nets; dress nets; veilings; embroideries in the piece; tucked linens or cottons ad val.	7½ per cent. 3½d. ..	25 per cent. 8d. ..	30 per cent. 10d. 30 per cent.
	15 per cent.	35 per cent.	40 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>			
107. By omitting the whole item (twice occurring) and inserting in its stead the following item :—			
“ 107. (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 ; galoons 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 galoons having not more than 48 ribs to the lineal inch and being not more than three and a half inches in width ; slipper, shoe, and blazer bindings ad val.	35 per cent.	60 per cent.	60 per cent.
(B) Regalia ribbons for use in the manufacture of lodge regalia, as prescribed by Departmental By-laws - - - - ad val.	Free	20 per cent.	25 per cent.”
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.	30 per cent.	50 per cent.	50 per cent.”
110. By omitting the whole of paragraph (5) of sub-item (A) and inserting in its stead the following paragraph :—			
“ (5) Costumes, dresses or robes, but not including dresses or robes for infants in arms, or such articles when not exceeding 22 inches in length, viz. :—			
(a) Cotton, linen, or other material n.e.i. each	3s.	6s.	12s.
(b) Wool or containing wool - - - each	7s. 6d.	12s. 6d.	25s.
(c) Silk or containing silk but not containing wool - - - each	6s.	10s.	20s.”
By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :—			
“ (c) Corsets - - - - ad val.	30 per cent.	50 per cent.	50 per cent.”
112. By omitting the whole item and inserting in its stead the following item :—			
“ 112. Furs and other skins and articles made thereof :—			
(A) Apparel or attire or other article in part or wholly made up, including furs or other skins sewn together, parts of furs or other skins sewn together, fur trimmings and imitation fur tails - - - ad val.	45 per cent.	65 per cent.	75 per cent.
And in respect of sub-item (A)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—			
An additional duty of - ad val.	.6 per cent.	.6 per cent.	.6 per cent.

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.***

112—*continued.*

(B) (1) Fur and other skins n.e.c. (except rabbit skins), dressed or prepared for making up - - - - - ad val.	10 per cent.	25 per cent.	30 per cent.
And in respect of paragraph (1)— For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of ad val.	.2 per cent.	.2 per cent.	.2 per cent.
(2) Rabbit skins dressed or prepared for making up - - - per doz. skins	6s.	8s.	10s.
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 doz. skins	1d.	1d.	1d.
(c) Hatters' fur, not on the skin - - - - - ad val.	15 per cent.	25 per cent.	25 per cent."
120. By omitting the whole of paragraph (2) of sub-item (A) (second time occurring) and inserting in its stead the following paragraph:— “(2) When containing wool - - - - - ad val.	35 per cent.	55 per cent.	55 per cent."

DIVISION VI.—METALS AND MACHINERY.

197. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item:— “(B) (1) Butchers' knives; cooks' knives - - - - - ad val. (2) Cutlery, spoons, and forks, n.e.i., and knife sharpeners - - - - - ad val.	5 per cent. 5 per cent.	25 per cent. 30 per cent.	30 per cent. 30 per cent."
215. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item:— “(B) (1) Band saws - - - - - 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) 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— An additional duty of ad val.	30 per cent. .6 per cent. 30 per cent. .6 per cent.	50 per cent. .6 per cent. 50 per cent. .6 per cent.	57½ per cent. .6 per cent. 57½ per cent. .6 per cent."

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
DIVISION VII.—OILS, PAINTS, AND VARNISHES.			
229. By omitting the whole of paragraph (2) of sub-item (H) and inserting in its stead the following paragraph :— “ (2) Olive oil n.e.i. - - - - - per gallon	2s.	2s.	3s.”
230. By omitting the whole item and inserting in its stead the following item :— “ 230. Oils, including medicinal oils (except essential oils) not compounded, in vessels not exceeding one gallon, viz. :— (A) Olive oil— (1) Quarter-pints and smaller sizes per doz.	1s.	1s. 6d.	1s. 9d.
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 doz.	$\frac{1}{2}$ d.	$\frac{1}{2}$ d.	$\frac{1}{2}$ d.
(2) Half-pints and over quarter-pints per doz.	2s.	3s.	3s. 6d.
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 doz.	$\frac{1}{2}$ d.	$\frac{1}{2}$ d.	$\frac{1}{2}$ d.
(3) Pints and over a half-pint - per doz.	4s.	6s.	7s.
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 doz.	$\frac{1}{2}$ d.	$\frac{1}{2}$ d.	$\frac{1}{2}$ d.
(4) Quarts and over a pint - per doz.	8s.	12s.	14s.
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 doz.	1d.	1d.	1d.
(5) Over a quart - per gallon	2s. 5d.	3s. 9d.	4s. 4d.
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 per gallon	.28d.	.28d.	.28d.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VII.—Oils, Paints, and Varnishes—<i>continued.</i>			
230— <i>continued.</i>			
(B) Other—			
(1) Quarter-pints and smaller sizes per doz. 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	1s.	1s. 6d.	1s. 9d.
(2) Half-pints and over quarter-pints per doz. 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	$\frac{1}{2}$ d.	$\frac{1}{2}$ d.	$\frac{1}{2}$ d.
(3) Pints and over a half-pint - per doz. 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	4s.	6s.	7s.
(4) Quarts and over a pint - per doz. 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	$\frac{1}{2}$ d. 8s.	$\frac{1}{2}$ d. 12s.	$\frac{1}{2}$ d. 14s.
(5) Over a quart - per gallon 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	1d. 2s. 5d.	1d. 3s. 9d.	1d. 4s. 4d.
	.28d.	.28d.	.28d."

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

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

"(A) Tiles, viz.:—Flooring and wall, including glazed, ceramic, mosaic, and enamelled - persquare yard or ad val. whichever rate returns the higher duty."

3s. 25 per cent.	5s. 45 per cent.	5s. 45 per cent.
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IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
DIVISION IX.—DRUGS AND CHEMICALS.			
285. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :— “(A) Pharmaceutical preparations; patent and proprietary medicines and drugs, and other medicinal preparations, excepting insulin; medicinal extracts other than liver extracts; essences; juices; infusions; tinctures; solutions; emulsions; confections; syrups; pills, tablets, and the like; capsules; cachets; suppositories; pessaries n.e.i.; poultices; salves; cerates; ointments; liniments; lotions; pastes and the like; medicinal waters not elsewhere specified; compounded medicinal oils; medicines for animals - - ad val. With an additional duty if spirituous as follows :— If containing not more than 20 per cent. of proof spirit - - per gallon And for every additional 20 per cent. or fraction thereof of proof spirit per gallon	30 per cent. 5s. 5s.	40 per cent. 6s. 6s.	40 per cent. 6s. 6s.”
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. (2) Toilet preparations (perfumed or not) n.e.i. ad val. with an additional duty if spirituous as follows :— If containing not more than 20 per cent. of proof spirit - - per gallon And for every additional 20 per cent. or fraction thereof of proof spirit per gallon	45 per cent. 45 per cent. 5s. 5s.	65 per cent. 65 per cent. 6s. 6s.	70 per cent. 70 per cent. 6s. 6s.”
DIVISION XI.—JEWELLERY AND FANCY GOODS.			
318. By omitting the whole of paragraph (3) of sub-item (A) and inserting in its stead the following paragraph :— “(3) Clocks n.e.i.; opera field and marine glasses; pedometers; pocket counters and the like ad val.	Free	20 per cent.	30 per cent.”
DIVISION XIII.—PAPER AND STATIONERY.			
334. By omitting the whole of paragraph (2) of sub-item (D) and inserting in its stead the following paragraph :— “(2) Tissue, and tissue cap paper, and paper for paper patterns, in sheets or rolls, weight not to exceed 9 lb. for 480 sheets 20 inches by 30 inches per cwt. or ad val. whichever rate returns the higher duty.”	6s. 15 per cent.	8s. 30 per cent.	8s. 30 per cent.
DIVISION XVI.—MISCELLANEOUS.			
413. By omitting the whole item and inserting in its stead the following item :— “(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. (B) Pipes, smoking, n.e.i. - - ad val.	22½ per cent. 22½ per cent.	40 per cent. 40 per cent.	55 per cent. 55 per cent.”