

CUSTOMS TARIFF (NO. 4).

No. 69 of 1938.

An Act relating to Duties of Customs.

[Assented to 10th December, 1938.]

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) 1938*.

(2.) Section one of the *Customs Tariff (No. 3) 1938** is amended by omitting sub-section (2.).

(3.) The *Customs Tariff 1933–1936†*, as amended by the *Customs Tariff 1938‡*, by the *Customs Tariff (No. 2) 1938§*, and by the *Customs Tariff (No. 3) 1938*, 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 1933–1938*.

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 "British Preferential Tariff" and "General Tariff" in the Schedule to this Act, and of such of the duties of Customs set out in the column headed "Intermediate Tariff" in the Schedule to this Act as apply to goods specified in a Proclamation which has, prior to the commencement of this Act, been issued under section nine A of the Principal Act, shall be at nine o'clock in the forenoon, reckoned according to standard time in the Australian Capital Territory, 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 (not being a duty of Customs referred to in the last preceding sub-section) 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 Principal Act as the time and date of the application of the Intermediate Tariff to those goods.

* Act No. 68, 1938.

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

‡ Act No. 3, 1938.

§ Act No. 67, 1938.

THE SCHEDULE.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT SEC. 2.

IMPORT DUTIES.

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

41. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—			
“ (A) (1) Butter - - - - - per lb.	6d.	7d.	7d.
(2) Cheese :—			
(a) Cheese having the eye formation characteristic of the Swiss or Emmenthaler type; and cheese of the Gruyere or Emmenthaler processed type in containers not exceeding 10 oz. in weight - - - per lb.	6d.	6d.	7d.
(b) Other - - - - - per lb.	6d.	7d.	7d.”

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

105. 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.	15 per cent.	32½ per cent.	40 per cent.”
By omitting the whole of paragraph (1) of sub-item (K) and inserting in its stead the following paragraph :—			
“ (1) (a) Wholly of silk - - - - - ad val.	Free	10 per cent.	20 per cent.
(b) 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.”
By adding a new sub-item (o) as follows :—			
“ (o) Piece goods known as organdie, wholly of cotton or containing a mixture of fibres in which cotton predominates (excepting piece goods enumerated in sub-items (AA), (D) (1) and (F))—			
(1) Weighing less than one and two-third ounces per square yard and manufactured from yarns the average number of which exceeds count number 80— the value for duty of which exceeds 7½d. per square yard—			
(a) Unbleached, not being printed dyed or coloured	¾d.	1½d.	2½d.
per square yard			
or ad val.	5 per cent.
whichever rate returns the lower duty.			

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.*(o)—*continued.*(1)—*continued.*

(b) Bleached, not being printed dyed or coloured

per square yard
or ad val.½d.
5 per cent.1½d.
..3d.
..

whichever rate returns the lower duty.

(c) Printed dyed or coloured

per square yard
or ad val.½d.
5 per cent.1½d.
..3½d.
..

whichever rate returns the lower duty.

Provided that the goods covered by paragraph (1) shall be accompanied by a certificate, issued in the country of production by a competent authority approved by the Minister, certifying that such goods are organdie, that they weigh less than one and two-third ounces per square yard and have been manufactured from yarns the average number of which exceeds count number 80.

(2) Other—

(a) Unbleached, not being printed dyed or coloured

per square yard
or ad val.½d.
5 per cent.1½d.
..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.1½d.
..3d.
..

whichever rate returns the lower duty.

(c) Printed dyed or coloured

per square yard
or ad val.½d.
5 per cent.2d.
..3½d.
..

whichever rate returns the lower duty."

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.; webbings n.e.i.; belting for apparel not elsewhere specified and not being cut to lengths for belts; jabots and textile bows (not including bow ties), being articles of women's apparel - - ad val.

Free

20 per cent.

25 per cent."

110. By adding a new sub-item (g) as follows :—

"(g) Articles of women's apparel, made from textile fabrics and having embroidered work or lace work thereon or made wholly or in chief part from lace, viz. :—

Collars; collars with jabots attached; collar and cuff sets; cuffs; modesty vests for outerwear; and vestoes with or without collars attached - - - ad val.

30 per cent.

50 per cent.

65 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—continued.			
110—continued.			
(a)—continued.			
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."
120. By omitting the whole of paragraph (1) of sub-item (B) and inserting in its stead the following paragraph :— “ (1) Handkerchiefs, cotton or linen or cotton and linen, viz. :—			
(a) Wholly or in part of machine-made lace or embroidered on the multiple needle embroidery machines finished off with machine-made scalloped edge, machine-made hems or other machine-made fancy finishing edges, containing no hand-made lace and not embroidered or tamboured in any part by hand—			
(1) the value for duty of which does not exceed ls. 4d. per dozen - ad val.	22½ per cent.
per dozen	..	1s.	1s.
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.	.3 per cent.		
per dozen	..	.08d.	.08d.
(2) the value for duty of which exceeds ls. 4d. per dozen			
ad val.	22½ per cent.	42½ per cent.	50 per cent.
or per dozen	..	9d.	1s.
whichever rate returns the higher duty.			
And in respect of clause			
(2)—			
For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— An additional duty of—			
ad val.	.3 per cent.	.3 per cent.	.3 per cent.
or per dozen	..	.08d.	.08d.
whichever is applicable.			

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.***

120—*continued.*(B)—*continued.*(1)—*continued.*(a)—*continued*

Provided that the goods covered by clause (2) of sub-paragraph (a) shall prior to admission under the Intermediate Tariff, be accompanied by a certificate, issued in the country of production by a competent authority approved by the Minister, certifying that the goods are of the description in, or have been manufactured by the process or processes described in, sub-paragraph (a).

(b) Other	- ad val. or per dozen whichever rate returns the higher duty.	22½ per cent.	42½ per cent. 1s.	50 per cent. 1s.
	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. or per dozen whichever is applicable."	.3 per cent. ..	.3 per cent. .08d.	.3 per cent. .08d.

DIVISION XI.—JEWELLERY AND FANCY GOODS.

318. By omitting the whole of sub-paragraph (b) of paragraph (4) of sub-item (A) and inserting in its stead the following sub-paragraph :—

"(b) (1) Watches and chronometers, n.e.i.	- ad val.	10 per cent.	20 per cent.	30 per cent.
(2) Time registers and detectors, n.e.i.	- ad val.	10 per cent.	30 per cent.	30 per cent."

DIVISION XIII.—PAPER AND STATIONERY.

338. By adding a new sub-item (F) as follows :—

"(F) Trade catalogues, price lists and other printed advertising matter, not designed to advertise the sale of goods by any person, firm or company in Australia, when imported into Australia in single copies addressed to hospitals, medical practitioners or dentists, and not exceeding one copy to each hospital, medical practitioner or dentist, and not being for distribution	Free	Free	Free."
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