

(c) the insertion of certain words or figures, then, in any reprint of the statutory rules by the Government Printer, the statutory rules shall be printed as so amended.

“(2.) In every reprint of any statutory rules as so amended, reference shall be made in the margin or a footnote to the statutory rules or other instrument by which the amendment is made.

“(3.) When any statutory rules prescribe a method of citation of some other statutory rules, those other statutory rules shall be deemed to be amended by substituting that method of citation for the citation of those other statutory rules, and in every reprint of those other statutory rules that method of citation shall be substituted accordingly.

“(4.) There shall be printed on every reprint issued by the Government Printer of any statutory rules which have, before or after the commencement of this Act, been amended, a short reference to every statutory rule or other instrument by which they have been amended.

“(5.) In this section, ‘ words ’ includes Part, Division, heading, regulation, sub-regulation, paragraph and Schedule.”.

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## CUSTOMS TARIFF (No. 4).

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### No. 56 of 1939.

## An Act relating to Duties of Customs.

[Assented to 15th December, 1939.]

**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. 4) 1939*.

Short title  
and citation.

(2.) Section one of the *Customs Tariff (No. 3) 1939\** is amended by omitting sub-section (4.).

(3.) The *Customs Tariff 1933–1938†*, as amended by the *Customs Tariff 1939‡*, by the *Customs Tariff (No. 2) 1939§*, and by the *Customs Tariff (No. 3) 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*.

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Act No. 53, 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.

‡ Act No. 2, 1939.

§ Act No. 28, 1939.

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 (not being duties of Customs the time of the imposition of which is fixed by the next succeeding sub-section) is the fifteenth day of September, 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 the duties of Customs imposed by this Act and set out in the column headed "Intermediate Tariff" in the Schedule to this Act, upon any goods which are specified in, and are the produce or manufacture of any British or foreign country specified in, a Proclamation issued on or after the fourteenth day of September, One thousand nine hundred and thirty-nine, and prior to the date on which this Act receives the Royal Assent, applying, or varying the application of, the rates of duty so set out to those goods, is the time and date specified in that Proclamation.

Validation of  
collection of  
duties.

4. Duties of Customs collected in accordance with Customs Tariff Proposals introduced in the House of Representatives on the fourteenth day of September, One thousand nine hundred and thirty-nine, in respect of goods the rate of duty on which, as specified in those proposals, has, prior to the passing of this Act, been disagreed with by the House of Representatives, shall, where the duty is collected prior to the sixth day of December, One thousand nine hundred and thirty-nine, at nine o'clock in the forenoon reckoned according to standard time in the Australian Capital Territory, be deemed to have been the duties lawfully imposed in respect of those goods as at the time of collection, and those duties shall be deemed to have been lawfully imposed and collected.

Validation of  
Proclamations.

5.—(1.) Every Proclamation issued on or after the fourteenth day of September, One thousand nine hundred and thirty-nine, and prior to the date on which this Act receives the Royal Assent, applying, or varying the application of, the rates of duty set out in the column headed "Intermediate Tariff" in the Schedule to this Act, to goods which are specified in, and are the produce or manufacture of any British or foreign country specified in, the Proclamation, and every Proclamation issued during that period revoking or varying any such Proclamation, shall be deemed to have been lawfully made.

(2.) The power conferred by sub-section (3.) of section nine A of the *Customs Tariff* 1933-1939 to issue a Proclamation revoking or varying a Proclamation issued in pursuance of sub-section (1.) of that section, shall include a power to revoke or vary any Proclamation referred to in the last preceding sub-section.

## THE SCHEDULE.

Sec. 2.

## AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

By adding a new Prefatory Note (13) as follows:—

“(13) Unless the tariff otherwise expressly provides, or the Minister otherwise directs, the term “artificial silk” shall include synthetic fibres produced from substances having either a cellulose or casein base.”

## IMPORT DUTIES.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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## DIVISION I.—ALE, SPIRITS, AND BEVERAGES.

16. By adding to sub-item (B) after “fruit juices n.e.i. ;” the words and punctuation “tomato juice ;”.

## DIVISION III.—SUGAR.

- |   |                         |                          |                           |
|---|-------------------------|--------------------------|---------------------------|
| 27. By omitting the whole item and inserting in its stead the following item:—<br>“27. Glucose - - - - - per cwt.<br>And for each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—<br>An additional duty of - - - - - per cwt.” | 7s.<br><br><br><br>1½d. | 17s.<br><br><br><br>1½d. | 17s.<br><br><br><br>1½d.” |
|---|-------------------------|--------------------------|---------------------------|

## DIVISION IV.—AGRICULTURAL PRODUCTS AND GROCERIES.

- |  |  |  |   |
|--|--|--|---|
| 51. By omitting the whole of sub-paragraph (b) of paragraph (3) of sub-item (c) and inserting in its stead the following sub-paragraph:—<br>“(b) Sardines n.e.i., sild, brisling, and similar small immature fish - - - - - per lb.<br>By omitting the whole of paragraph (4) of sub-item (c) and inserting in its stead the following paragraph:—<br>“(4) Other - - - - - per lb.”  | 1d.<br><br><br><br>1d.                             | 3d.<br><br><br><br>3d.                             | 3d.”<br><br><br><br>3d.”                                |
| 58. By omitting the whole of sub-item (c) (twice occurring) and inserting in its stead the following sub-item:—<br>“(c) Cornflour; starch flour derived from maize—<br>(1) When not packed for household use - - - - - per cwt.<br>And in respect of paragraph (1)—<br>For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—<br>An additional duty of - - - - - per cwt.<br>(2) When packed for household use - - - - - per lb.<br>And in respect of paragraph (2)—<br>For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—<br>An additional duty of - - - - - per lb.” | 10s.<br><br><br><br>2.4d.<br><br>1½d.<br><br>.03d. | 16s.<br><br><br><br>2.4d.<br><br>2½d.<br><br>.03d. | 18s. 6d.<br><br><br><br>2.4d.<br><br>2½d.<br><br>.03d.” |
| 98. By adding a new sub-item (c) as follows:—<br>“(c) Potato flour or farina - - - - - per cwt.<br>And in respect of sub-item (c)—<br>For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation—<br>An additional duty of - - - - - per cwt.”   | 10s.<br><br><br><br>2.4d.                          | 16s.<br><br><br><br>2.4d.                          | 18s. 6d.<br><br><br><br>2.4d.”                          |

## THE SCHEDULE—continued.

## IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<b>DIVISION V.—TEXTILES, FELTS AND FURS, AND MANUFACTURES THEREOF, AND ATTIRE.</b>			
110. By omitting the whole of sub-paragraph (c) of paragraph (3) of sub-item (A) and inserting in its stead the following sub-paragraph :—			
“ (c) Silk or artificial silk or containing silk or artificial silk, but not containing wool - - - each	2s.	6s.	8s.”
By omitting the whole of clause (3) of sub-paragraph (a) of paragraph (4) of sub-item (A) and inserting in its stead the following clause :—			
“ (3) Silk or artificial silk or containing silk or artificial silk, but not containing wool - - - each	3s.	7s.	10s.”
By omitting the whole of clause (3) of sub-paragraph (b) of paragraph (4) of sub-item (A) and inserting in its stead the following clause :—			
“ (3) Silk or artificial silk or containing silk or artificial silk, but not containing wool - - - each	5s.	12s.	17s.”
By omitting the whole of sub-paragraph (c) of paragraph (5) of sub-item (A) and inserting in its stead the following sub-paragraph :—			
“ (c) Silk or artificial silk or containing silk or artificial silk, but not containing wool - - - each	6s.	10s.	20s.”
By omitting the whole of sub-paragraph (b) of paragraph (1) of sub-item (B) and inserting in its stead the following sub-paragraph :—			
“ (b) Wool silk or artificial silk or containing wool silk or artificial silk - - - each	1s. 6d.	3s. 6d.	9s.”
By omitting the whole of sub-paragraphs (b) and (c) of paragraph (3) of sub-item (B) and inserting in their stead the following sub-paragraphs :—			
“ (b) Wool or containing wool, but not containing silk or artificial silk - - - - - each	5s.	10s.	21s.
“ (c) Silk or artificial silk or containing silk or artificial silk - - - - - each	6s.	12s.	30s.”
120. By omitting the whole of sub-paragraph (b) of paragraph (1) of sub-item (c) and inserting in its stead the following sub-paragraph :—			
“ (b) Towels n.e.i., cut or uncut; towelling n.e.i., including Terry cloth and Terry robing, in the piece whether defined or not for cutting up—			
(1) White (other than Jacquard); white towelling in defined lengths and white towels (other than Jacquard towels and towelling), with coloured or partly coloured headings or ends, excepting towelling or towels the coloured portions of which at each or either end of the defined towel length or towel exceed a total of four inches - - - - - per lb.			
	2½d.	6d.	6½d.
and ad val.	25 per cent.	50 per cent.	57½ 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 - per lb.	.06d.	.06d.	.06d.
and ad val.	.6 per cent.	.6 per cent.	.6 per cent.

THE SCHEDULE—*continued.*  
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.*

(2) Other - - - - - per lb. and ad val.	2½d. 22½ per cent.	6d. 50 per cent.	6½d. 57½ 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 - per lb. and ad val.	.04d. .6 per cent.	.06d. .6 per cent.	.06d. .6 per cent.”
By adding to paragraph (1) of sub-item (c) a new sub-paragraph (c) as follows :— “(c) Bath mats, cotton or containing a mixture of fibres in which cotton predominates - - - per lb. and ad val.	2½d. 22½ per cent.	6d. 50 per cent.	6½d. 57½ per cent.
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 - - - per lb. and ad val.	.04d. .6 per cent.	.06d. .6 per cent.	.06d. .6 per cent.”

**DIVISION VI.—METALS AND MACHINERY.**

146. By adding a new item 146 as follows :—

“ 146. Plates, prepared, for engravers and lithographers,  
viz. :—(A) Plates, zinc, prepared for process en-  
gravers - - - - - ad val. 10 per cent. 20 per cent. 27½ per cent.And in respect of sub-item (A)—  
For each £1 by which the equiva-  
lent in Australian currency of  
£100 sterling is less than £125 at  
the date of exportation—  
An additional duty of - ad val..5 per cent. .5 per cent. .5 per cent.  
Free 10 per cent. 10 per cent.”

(B) Other - - - - - ad val.

151. By omitting the whole item and inserting in its stead  
the following item :—“ 151. (A) Flexible metal tubes ; metal-cased tubes and  
pipes, not further manufactured than  
plated polished or decorated - ad val.Free 15 per cent. 15 per cent.  
10 per cent. 30 per cent. 40 per cent.

(B) Water bore casings - - - - - 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 exporta-  
tion—  
An additional duty of - ad val.

1 per cent. 1 per cent. 1 per cent.”

158. By omitting the whole item and inserting in its stead the  
following item :—

“ 158. Wire netting - - - - - per ton

Free £5 £5

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.

1 per cent. 1 per cent. 1 per cent.”



THE SCHEDULE—*continued.*  
IMPORT DUTIES—*continued.*

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

176—*continued.*

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

“(p) Lathes, precision, under  $5\frac{1}{2}$  inch centres for die and tool work, when the degree of error in parallelism of the spindle and the bed does not exceed .0005 inch on a length of bar equalling double the height of the centres, and the surfacing slide produces a surface with a degree of error not exceeding .0008 inch per 12 inches—

(1) The value for duty of which does not exceed £25 each - - - ad val.

(2) The value for duty of which exceeds £25 each—

The rate of duty shall be the rate under paragraph (1) reduced by  $\frac{1}{11}$ th of the British Preferential Tariff rate for each £1 by which the value for duty exceeds £25, with minimum of - - - ad val.

45 per cent.	65 per cent.	65 per cent.
Free	15 per cent.	15 per cent.”

177. By omitting from sub-item (B) the words:—

“Tractors and tractor parts (but not including winches for tractors whether incorporated in or forming part of the complete tractor or imported separately)” and inserting in their stead the following words:—

“Tractors and tractor parts (but not including winches or pneumatic rubber tyres and tubes, whether imported with the complete tractor or otherwise)”.

By omitting from paragraph (1) of sub-item (B) the word “Tractors” and inserting in its stead the following words:—

“Tractors but not including the following when imported therewith, viz.:—tractor wheels and tractor wheel centres, for use with pneumatic tyres”.

By omitting the whole of sub-paragraph (b) of paragraph (3) of sub-item (B) and inserting in its stead the following sub-paragraphs:—

“(b) Tractor wheels and tractor wheel centres, for use with pneumatic tyres, whether incorporated in or forming part of a tractor or imported separately - - - ad val. or per lb.

whichever rate returns the higher duty.

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 lb.

whichever is applicable.

(c) Other, but not including engine units and parts thereof - - - ad val.

25 per cent. 1d.	42½ per cent. 1½d.	53½ per cent. 2d.
.8 per cent. .04d.	.9 per cent. .04d.	.9 per cent. .04d.
Free	12½ per cent.	12½ per cent.”

THE SCHEDULE—*continued.*  
IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<b>Division VI.—Metals and Machinery—<i>continued.</i></b>			
178. By omitting the whole of sub-item (D) and inserting in its stead the following sub-item :— “(D) Internal combustion engines (other than marine engines and engines for motor vehicles)— (1) (a) Up to and including 50 horse-power ad val.	35 per cent.	55 per cent.	65 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.	.4 per cent.	.4 per cent.	.4 per cent.
(b) Over 50 horse-power—the rate of duty shall be the percentage rate under sub-paragraph (a) reduced by 1 for each horse-power above 50 horse-power with minimum of - ad val. For the purposes of this sub-item horse-power shall be determined as prescribed by Departmental By-laws.”	Free	15 per cent.	15 per cent.
181. By omitting the whole of sub-paragraph (b) of paragraph (1) of sub-item (A) and inserting in its stead the following sub-paragraphs :— “(b) Arc lamps n.e.i.; electric vacuum tubes n.e.i.; cathode ray oscilloscopes and oscillographs; measuring and recording instruments not elsewhere specified - - - ad val. (c) Meters of the moving coil type suitable for mounting on panels, the value for duty of which exceeds 5s. each and is less than 20s. each, whether imported separately or forming part of a complete appliance - - - each and ad val.	Free	15 per cent.	15 per cent.
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.	.6 per cent.	.6 per cent.	.6 per cent.
Provided that for the purposes of sub-paragraph (c) when any electrical appliance incorporates more than one moving coil unit the number of meters upon which duty is payable shall be the number of moving coil units incorporated in the electrical appliance.”	Free	5s.	5s. 7½ per cent.
219. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :— “(A) Screwing tools, viz. :—Dies taps and chasers for use in machines or by hand; screwplates; stocks; tap wrenches - - - 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.	30 per cent.	50 per cent.	60 per cent.
An additional duty of - - - ad val.	.8 per cent.	.8 per cent.	.8 per cent.”



## THE SCHEDULE—continued.

## IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
<b>DIVISION VII.—OILS, PAINTS, AND VARNISHES.</b>			
229A. By omitting the whole item and inserting in its stead the following item :—			
“ 229A. Fuel and lubricants imported in the tanks of aircraft and not unloaded in the Commonwealth - - - - -	Free	Free	Free.”
<b>DIVISION IX.—DRUGS AND CHEMICALS.</b>			
269. By adding a new sub-item (E) as follows :—			
“ (E) Insecticides, viz., Mosquito spirals or coils - ad val. and per gross	10 per cent.	30 per cent.	37½ per cent.
And in respect of sub-item (E)—	..	1s.	1s.
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>DIVISION XI.—JEWELLERY AND FANCY GOODS.</b>			
320. By adding to sub-paragraph (c) (fourth time occurring) of paragraph (2) of sub-item (c) a new clause (5) as follows :—			
“ (5) Negative film or film imported for copying purposes, 35 millimetres in width, for use in the production of exhibition prints of 17.5 millimetres and under in width, for advertising, educational or religious purposes, as prescribed by Departmental By-laws - - - - -	Free	Free	Free.”
<b>DIVISION XII.—HIDES, LEATHER, AND RUBBER.</b>			
326. By omitting the whole item and inserting in its stead the following item :—			
“ 326. Leather, rubber, canvas, and composition belting, including such belting whether imported separately or incorporated in or forming part of ore conveyors or ore belt distributors; green hide for belting and other purposes - ad val.	22½ per cent.	40 per cent.	45 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.	.3 per cent.	.4 per cent.	.4 per cent.”
333. By omitting the whole of paragraph (2) of sub-item (A) and inserting in its stead the following paragraph :—			
“ (2) Covers weighing each over 2½ lb. and tubes weighing each over 1 lb., whether imported separately or incorporated in or forming part of any goods covered by items 177 (B), 354 (B), 359 (D) and 359 (H) - - - - - per lb.	9d.	1s. 9d.	1s. 11d.
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 lb.	.16d.	.16d.	.16d.”
<b>DIVISION XIII.—PAPER AND STATIONERY.</b>			
338. By adding a new sub-item (g) as follows :—			
“ (g) Catalogues and price lists printed in the United Kingdom and relating exclusively to products of that country - - - - -	Free	..	..”







