

(b) by adding at the end of paragraph (c) of sub-section (5.) the following proviso :—

“ Provided that, in respect of the year which commenced on the first day of July, One thousand nine hundred and forty-eight, a statement of the proposed expenditure by the State for that year on road construction and maintenance out of any amount payable to the State under paragraph (b) of sub-section (4.) of this section shall be submitted by the State to the Minister prior to the thirty-first day of December in that year.”

Expenditure
on strategic
and other
roads.

4. Section seven of the Principal Act is amended by omitting the proviso thereto and inserting in its stead the following proviso :—

“ Provided that no amount shall be expended under this section on any road, not being a road of access to Commonwealth property, unless—

- (a) the Minister approves of that road as a strategic road ; or
- (b) the Minister is satisfied that the road forms part of the general road system of a State and that the standard of maintenance required by the Commonwealth is higher than that justified by the normal volume of traffic.”

CUSTOMS TARIFF (No. 5).

No. 92 of 1948.

An Act relating to Duties of Customs.

[Assented to 21st December, 1948.]

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. 5) 1948*.

(2.) The *Customs Tariff 1933–1939**, as amended by the *Customs Tariff 1948†*, by the *Customs Tariff (No. 2) 1948‡*, by the *Customs Tariff (No. 3) 1948§* and by the *Customs Tariff (No. 4) 1948||*, is in this Act referred to as the Principal Act.

(3.) Section one of the *Customs Tariff (No. 4) 1948* is amended by omitting sub-section (4.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Customs Tariff 1933–1948*.

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.

* Act No. 27, 1933, as amended by No. 31, 1933; Nos. 14, 68, 76 and 80, 1936; Nos. 3, 67, 68 and 69, 1938; and Nos. 2, 28, 53, 56, 62 and 64, 1939.

† Act No. 1, 1948.

‡ Act No. 5, 1948.

§ Act No. 9, 1948.

|| Act No. 12, 1948.

3.—(1.) The time of the imposition of the duties of Customs (not being duties of Customs the time of the imposition of which is fixed by the next succeeding sub-section) imposed by this Act is the ninth day of September, One thousand nine hundred and forty-eight, 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.

Time of Imposition of duties.

(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 eighth day of September, One thousand nine hundred and forty-eight, 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.

4.—(1.) Every Proclamation issued on or after the eighth day of September, One thousand nine hundred and forty-eight, and prior to the date on which this Act receives the Royal Assent, applying or varying the application of 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.

Validation of Proclamations.

(2.) The power conferred by sub-section (3.) of section nine A of the Principal Act 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.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

Section 2.

IMPORT DUTIES.

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

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

"(B) Containing more than 35 per cent. and up to and including 40 per cent. of proof spirit—in addition to the rates under sub-item (A) for each 1 per cent. or part thereof of proof spirit over 35 per cent. per gallon

9d.	1s.	1s."
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THE SCHEDULE—continued.

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

73. By omitting the whole item and inserting in its stead the following item :— “ 73. Matches and Vestas of all kinds :—			
(A) (1) Wax, in boxes containing 50 vestas or less - - per gross of boxes	6s. 2½d.	7s. 2½d.	7s. 2½d.
(2) Wood, in boxes containing 70 matches or less - - per gross of boxes	8s. 8½d.	9s. 7½d.	9s. 7½d.
(B) (1) Wax, in boxes containing over 50, but not exceeding 100 vestas per gross of boxes	12s. 5d.	14s. 5d.	14s. 5d.
(2) Wood, in boxes containing over 70, but not exceeding 140 matches per gross of boxes	17s. 5d.	19s. 7d.	19s. 7d.
(C) (1) Wax, for each additional 50 vestas or portion of 50 vestas per box, an additional duty - per gross of boxes	6s. 2½d.	7s. 2½d.	7s. 2½d.
(2) Wood, for each additional 70 matches or portion of 70 matches per box, an additional duty - per gross of boxes	8s. 8½d.	9s. 7½d.	9s. 7½d.
(D) N.E.I. - per 1,000 matches or vestas	1s.	1s. 1½d.	1s. 1½d.
(E) When put up in boxes or in other form for retail sale, unless the number of matches or vestas contained in each box or other retail unit is printed or stamped thereon, in addition to the duties set out in (A), (B), (C), (D) above per gross of boxes or per 1,000 matches or vestas whichever rate is applicable.”	2s. 3d.	2s. 3d.	2s. 3d.

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

105. By omitting from sub-item (M) the words “Linen piece goods” and inserting in their stead the words “Linen piece goods and piece goods containing a mixture of fibres in which linen predominates (excepting piece goods enumerated in sub-items (AA), (D) (1), (D) (3) and (F))”.			
113. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :— “ (B) N.E.I., including mittens—			
(1) Astrakhan and wool - - - ad val.	Free	12½ per cent.	22½ per cent.
(2) Other - - - - - ad val.	22½ per cent.	35 per cent.	45 per cent.”
120. By omitting the whole of paragraph (4) of sub-item (C) and inserting in its stead the following paragraph :— “ (4) Towelling, cotton or linen or cotton and linen, in the piece not defined for cutting up, of a class or kind not commercially manufactured in Australia, for use in the manufacture of art needle-work, as prescribed by Departmental By-laws ad val.	Free	17½ per cent.	17½ per cent.”
By omitting from paragraph (1) of sub-item (D) the words “Items 105 (AA), (D) (1) and (F)” and inserting in their stead the words “Items 105 (AA), 105 (D) (1), 105 (D) (3) and 105 (F)”.			

THE SCHEDULE—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. By omitting the whole of paragraph (2) of sub-item (D) and inserting in its stead the following paragraph :— “(2) Linen ; made from piece goods containing a mixture of fibres in which linen predominates (excepting piece goods enumerated in Items 105 (AA), 105 (D) (1), 105 (D) (3) and 105 (F)) - ad val.	5 per cent.	22½ per cent.	22½ per cent.”
122. By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :— “(c) Cotton cloths and material cut into shape therefor, not being felt, impregnated with oil or fatty matter and finely divided mineral matter, of a type used for polishing metalware and glassware ad val.	12½ per cent.	27½ per cent.	45 per cent.”

DIVISION VI.—METALS AND MACHINERY.

174. By omitting the whole of paragraph (45) of sub-item (x). By omitting the whole of sub-item (x).			
176. By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :— “(c) Machines and machinery, metal working— (1) Hand and breast drills - ad val. (2) Drilling machines n.e.i., grinding machines n.e.i., lathes n.e.i., planing and shaping machines (combined) n.e.i. - ad val.	17½ per cent. 27½ per cent.	35 per cent. 45 per cent.	47½ per cent. 57½ per cent.”
219. By omitting the whole of sub-item (c). By adding a new sub-item (g) as follows :— “(g) Carpenters' braces - ad val.	17½ per cent.	25 per cent.	37½ per cent.”

DIVISION VII.—OILS, PAINTS, AND VARNISHES.

229. By omitting from paragraph (2) of sub-item (B) the words “and Residual Oil†” and inserting in their stead the words “residual oil†, and residual oil† enriched with a distillate from crude petroleum”.			
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DIVISION IX.—DRUGS AND CHEMICALS.

269. By omitting the whole of sub-item (D) and inserting in its stead the following sub-item :— “(D) Nicotine and rotenone spraying preparations ; liquid hydrocyanic acid gas, as prescribed by Departmental By-laws	Free	Free	Free ”
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DIVISION XI.—JEWELLERY AND FANCY GOODS.

315. By omitting the words “Combined Bracelets and Watches ;”.			
319. By omitting the whole of paragraph (3) of sub-item (A) and inserting in its stead the following paragraph :— “(3) Matrices for use in connexion with the manufacture of talking machine records— (a) Stamping matrices - ad val. (b) Other matrices - ad val.	30 per cent. Free	57½ per cent. 12½ per cent.	57½ per cent. 12½ per cent.”

THE SCHEDULE—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
DIVISION XVI.—MISCELLANEOUS.			
373. By adding a new sub-item (c) as follows :— “(c) Articles imported by or purchased in bond for the official use of the United Nations Organization or a Specialized Agency of the United Nations Organization	Free	Free	Free ”
By adding a new sub-item (d) as follows :— “(d) Articles imported by or purchased in bond for the personal or official use of the Secretary-General or an Assistant Secretary-General of the United Nations Organization or the Executive Head or an Assistant Executive Head of a Specialized Agency of the United Nations Organization or a member of the family of any person mentioned in this sub-item	Free	Free	Free ”
By adding a new sub-item (e) as follows :— “(e) Furniture and effects of an Official of the United Nations Organization or a Specialized Agency of the United Nations Organization provided importation is made at the time such official first takes up post in Australia	Free	Free	Free ”
380. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :— “(B) Vacuum cleaners, viz. :— (1) Household electrically operated of the outside bag and inside bag or barrel types each and ad val. or ad val. whichever rate returns the higher duty. (2) Parts of household electrically operated vacuum cleaners of the outside bag and inside bag or barrel types - ad val. (3) Other vacuum cleaners, including parts thereof - - - - - ad val.	20s. .. 20 per cent. 20 per cent. Free	20s. 17½ per cent. 37½ per cent. 37½ per cent. 17½ per cent.	30s. 17½ per cent. 47½ per cent. 47½ per cent. 17½ per cent.”
404. By omitting the whole item.			
404A. By omitting the whole item.			
408. By omitting from paragraph (1) of sub-item (B) (second time occurring) the item “144 (B) (1) (a)” and inserting in its stead “144 (E) (1)”.			
415A. By omitting the whole item.			
434. By omitting the whole item.			
449. By adding a new item 449 as follows :— “449. (A) Materials and manufactures for use in the manufacture or repair of goods within the Commonwealth, or for use in the development of an Australian industry or of the natural resources of Australia, or for use in public hospitals or public educational institutions, or for use by public utilities established under Commonwealth or State law and not being conducted for private gain, or for other essential purposes, viz. :— (1) Being of a class or kind not commercially produced or manufactured in Australia, as prescribed by Departmental By-laws ad val.	Free	12½ per cent.	12½ per cent.

THE SCHEDULE—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous—continued.			
49—continued.			
(A)—continued.			
(2) Being of a class or kind not commercially produced or manufactured in Australia or the United Kingdom, as prescribed by Departmental By-laws	Free	Free	Free
(B) Goods of the classes which may be prescribed by Departmental By-laws under sub-item (A) or under Items 103 (B), 228 (A) (1) or 229 (H) (3), but which are for such use as in the opinion of the Minister does not justify the application of the rates of duty operating under such sub-item or items, as prescribed by Departmental By-laws ad val.	5 per cent.	17½ per cent.	17½ per cent."

EXCISE TARIFF (NO. 4).

No. 93 of 1948.

An Act relating to Duties of Excise.

[Assented to 21st December, 1948.]

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 *Excise Tariff (No. 4) 1948*. Short title and citation.

(2.) The *Excise Tariff 1921–1939**, as amended by the *Excise Tariff 1948†*, by the *Excise Tariff (No. 2) 1948‡* and by the *Excise Tariff (No. 3) 1948§*, is in this Act referred to as the Principal Act.

(3.) Section one of the *Excise Tariff (No. 3) 1948* is amended by omitting sub-section (4.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Excise Tariff 1921–1948*.

2. The Schedule to the Principal Act is amended as set out in the Schedule to this Act and duties of Excise are hereby imposed in accordance with the first-mentioned Schedule as amended by the last-mentioned Schedule. Amendment of Tariff.

* Act No. 26, 1921, as amended by No. 28 1924; No. 23, 1926; No. 4, 1928; Nos. 20 and 21, 1933; No. 17, 1936; Nos. 24 and 70, 1938; and Nos. 29, 64 and 65, 1939.

† Act No. 3, 1948.

‡ Act No. 4, 1948.

§ Act No. 14, 1948.