

2. The Treasurer may, from time to time, under the provisions of the *Commonwealth Inscribed Stock Act 1911-1927*, or under the provisions of any Act authorizing the issue of Treasury Bills, borrow moneys not exceeding in the whole the amount of Fifteen million pounds.

Treasurer
may borrow
£15,000,000.

3. The amount borrowed shall be issued and applied only for the expenses of borrowing and for the purpose set forth in the Schedule to this Act.

Purpose for
which money
may be
expended.

4. This Act shall be deemed to have commenced on the thirtieth day of June One thousand nine hundred and thirty-one.

Date of
commencement.

THE SCHEDULE.

No. 1.—To be paid into the Consolidated Revenue Fund ... £15,000,000

CUSTOMS TARIFF (CANADIAN PREFERENCE).

No. 13 of 1931.

An Act relating to Preferential Duties of Customs on Goods the Produce or Manufacture of the Dominion of Canada, and for other purposes.

[Assented to 25th July, 1931.]

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. This Act may be cited as the *Customs Tariff (Canadian Preference) 1931*.

Short title.

2. This Act shall commence on a date to be fixed by Proclamation.

Commencement.

Definitions.

3. In this Act, except where otherwise clearly intended—

“Schedule B” means that portion of the Schedule which is headed “Schedule B”;

“Tariff proposals” means the proposed Duties of Customs introduced into the House of Representatives on the twenty-sixth day of March One thousand nine hundred and thirty-one, and includes any amendment of those proposals;

“the Schedule” means the Schedule to this Act.

Rates of duty
on imports
from the
Dominion of
Canada.

4.—(1.) From and after a time and date to be fixed by Proclamation, there shall be payable on the importation into Australia of the undermentioned goods (being the produce or manufacture of the Dominion of Canada), when—

- (i) those goods have been shipped from that Dominion to Australia and have not been transhipped, or
- (ii) those goods, having been so shipped have been transhipped, and it is proved to the satisfaction of the Collector of Customs that the intended destination of the goods when originally shipped was Australia,

Duties of Customs as follows :—

- (a) On all goods described in Schedule B in the Column headed “Tariff Item”—the duties prescribed in the column headed “Tariff on goods the produce or manufacture of Canada”; and
- (b) On all goods other than those provided for in the last preceding paragraph—the rates of duty in force under the British Preferential Tariff on the dates on which the goods are respectively entered for home consumption.

(2.) The duties imposed by this section on the goods specified therein shall be in lieu of the duties payable upon those goods as set forth in the resolution passed by each House of the Parliament on the second day of September One thousand nine hundred and twenty-five, and under the *Customs Tariff* 1921–1930 as proposed to be amended by Tariff proposals, except in relation to goods in respect of which increased duties are provided, and which—

- (a) are in transit from the Dominion of Canada to Australia on the date fixed by the Proclamation under this section; and
- (b) are entered for home consumption within thirty days after arrival at their port of destination.

5. The rates of duties imposed by this Act shall be charged, collected and paid to the King for the purpose of the Commonwealth on all goods subject to those rates which are imported into Australia after the time and date fixed by Proclamation under the last preceding section, or which, having been imported into Australia before that time, are not entered for home consumption until after that time.

Time of imposition of duties.

6. The agreement between His Majesty's Government in the Dominion of Canada and His Majesty's Government in the Commonwealth of Australia (a copy of which Agreement is set out in the Schedule to this Act) is hereby ratified and confirmed.

Ratification of agreement with Dominion of Canada.

7. Notwithstanding anything contained in section one hundred and fifty-four of the *Customs Act* 1901-1930, no greater amount of inland freight charges shall be included in the value for duty, as ascertained in accordance with the provisions of that section, than the actual amount of freight charges that would have been incurred if the goods had been forwarded from the point of origin of the goods to the nearest point of exit from Canada.

Inland freight.

8. From and after the time and date to be fixed by Proclamation in pursuance of section four of this Act, the provisions of the *Customs Tariff (Industries Preservation) Act* 1921-1922 shall not apply to goods the produce or manufacture of the Dominion of Canada to which paragraphs (i) and (ii) of sub-section (1.) of that section apply.

Non-application of Customs Tariff (Industries Preservation) Act 1921-1922 to Canadian goods.

9.—(1.) If at any time—

- (a) His Majesty's Government in the Commonwealth gives notice in writing to His Majesty's Government in the Dominion of Canada that in consequence of the importation into Australia of goods, of a kind specified in the notice, being the produce or manufacture of the Dominion of Canada, the sale of similar goods produced in Australia is being prejudicially or injuriously affected, and
- (b) measures, sufficient, in the opinion of His Majesty's Government in the Commonwealth, are not put into effect by His Majesty's Government in the Dominion of Canada, within three months after the date of the notice,

Power to suspend application of Preference rates to particular goods.

then, from a time and date to be fixed by Proclamation, goods of the kind specified in the notice shall, when imported from the Dominion of Canada, be subject to the rates of duty set out in the General Tariff.

(2.) Upon the withdrawal of any notice given in pursuance of the last preceding sub-section, goods of the kind specified in the notice shall, when imported from the Dominion of Canada after a time and date to be fixed by Proclamation, again become subject to the Tariff which would have been applicable to them if the notice had not been given.

THE SCHEDULE.

TRADE AGREEMENT BETWEEN CANADA AND AUSTRALIA.

His Majesty's Government in the Dominion of Canada and His Majesty's Government in the Commonwealth of Australia, being desirous of improving and extending the commercial relations existing between Canada and Australia, and affirming the principle of granting tariff preferences the one to the other on goods of their produce or manufacture for their mutual advantage, have agreed upon the following Articles:—

ARTICLE I.

Subject to the provisions of The Customs Tariff of Canada, except as hereinafter provided, Canada grants:

1. (a) To the goods enumerated in Schedule A hereto, being the produce or manufacture of Australia, when imported into Canada, the tariff rates and provisions indicated in the said Schedule A;

(b) To all other goods the produce or manufacture of Australia, when imported into Canada, the benefits of the British Preferential Tariff.

2. The tariff advantages conceded by Section 1 of this Article shall apply only to goods imported direct into Canada.

ARTICLE II.

Subject to the provisions of The Customs Tariff of Australia, except as hereinafter provided, Australia grants:

1. (a) To the goods enumerated in Schedule B hereto, being the produce or manufacture of Canada, when imported into Australia, the tariff rates and provisions indicated in the said Schedule B;

(b) To all other goods the produce or manufacture of Canada, when imported into Australia, the benefits of the British Preferential Tariff.

2. The tariff advantages conceded by Section 1 of this Article shall apply only to goods that have been shipped from Canada to Australia and have not been transhipped, or, if transhipped, then only if it is proved to the satisfaction of the Collector of Customs that the intended destination of the goods when originally shipped from Canada was Australia.

ARTICLE III.

It is hereby agreed that, in the event of the amendment of either the Canadian or the Australian tariff in force on the date on which this Agreement comes into force—

1. Canada will, in regard to the goods enumerated in Schedule A, maintain at least the actual difference between the rates charged on goods imported from Australia and those imposed by the British Preferential, Intermediate, and General Tariffs respectively; and

2. Australia will, in regard to the goods enumerated in Schedule B, maintain in respect of the goods from Canada subject to—

(a) the British Preferential Tariff, at least the actual difference between that Tariff and the Intermediate and General Tariffs; and

(b) the Intermediate Tariff, at least the actual difference between that Tariff and the General Tariff.

ARTICLE IV.

In determining the value of goods for duty purposes, Canada and Australia agree that no greater amount of inland freight charges shall be included in such value for duty than the actual amount of freight charges that would be incurred if the goods were forwarded from the point of origin of such goods to the nearest point of exit from the exporting country.

ARTICLE V.

1. Goods the produce or manufacture of Australia, imported under the provisions of Article I hereof, shall not be subject to the provisions of Section 6 of the Customs Tariff of Canada.

2. Goods the produce or manufacture of Canada, imported under the provisions of Article II hereof, shall not be subject to the provisions of the Customs Tariff (Industrio Preservation) Act, 1921-1922, of Australia.

THE SCHEDULE—*continued.*

ARTICLE VI.

Nothing in this Agreement shall be construed to affect the right of either country to impose any special duty or tax (other than dumping duty) upon goods imported, provided that such special duty or tax does not exceed that imposed on similar goods imported from any other country.

ARTICLE VII.

For the purposes of this Agreement, goods shall be deemed to be the produce or manufacture of Canada or of Australia, as the case may be, if conforming, in respect to the proportion of home production therein, with the laws or regulations in force in the country of importation which apply to such goods when imported under its British Preferential Tariff.

ARTICLE VIII.

The terms "British Preferential Tariff", "Intermediate Tariff" and "General Tariff" as used in this Agreement and the Schedules thereto shall be deemed to mean the British Preferential Tariff, Intermediate Tariff and General Tariff of Canada or Australia in force on the date the goods are entered for home consumption.

ARTICLE IX.

If—(a) at any time either party to this Agreement gives notice in writing to the other party that, in consequence of the importation of goods of a kind specified in the notice, being the produce or manufacture of the exporting country, into the other country, the sale of similar goods produced in that other country is being prejudicially or injuriously affected; and

(b) measures sufficient in the opinion of the Government of the importing country to remedy the conditions complained of, are not put into effect by the Government of the exporting country within three months from the date of the notice,

then, until the notice is withdrawn by the Government of the importing country, goods of the kind specified in the notice shall, when imported into such country, be subject to the rates of duty under its General Tariff.

(2) The parties agree to endeavour to reach a satisfactory arrangement, with a view to the withdrawal of the notice with the least possible delay.

(3) On the withdrawal of the notice, goods of the kind specified in the notice, shall again become subject to the tariff applicable to them before the notice was given.

ARTICLE X.

When this Agreement is brought into force by Proclamations as hereinafter provided, the tariff concessions mutually conceded under the Australian Trade Agreement Act of Canada assented to on the 27th June, 1925, and the Resolution passed by the Parliament of Australia on the 2nd September, 1925, shall cease to have effect, except in relation to goods which are in transit between the two countries on the date of issue of the Proclamations, and in respect of which increased duties have been imposed in pursuance of this Agreement, provided such goods are entered for home consumption within thirty days after arrival at port of destination.

ARTICLE XI.

This Agreement shall be subject to the approval of the Parliaments of Canada and of Australia. Upon approval being given it shall be brought into force upon the date to be agreed upon between the Governments of Canada and of Australia, by Proclamations published in "The Canada Gazette" and in "The Commonwealth of Australia Gazette". It shall remain in force for a period of one year from the date of the said Proclamations and thereafter until the expiration of six months from the date on which either Government shall have given to the other notice of its intention to terminate the Agreement.

Signed at Ottawa, Canada, this fifth day of June, one thousand nine hundred and thirty-one, on behalf of His Majesty's Government in the Dominion of Canada.

R. B. BENNETT

H. H. STEVENS

Signed at Canberra, Australia, this Eighth day of July, one thousand nine hundred and thirty-one, on behalf of His Majesty's Government in the Commonwealth of Australia.

J. H. SCULLIN

PARKER J. MOLONEY

SCHEDULE A.

Tariff Item.	Tariff on Goods the Produce or Manufacture of Australia.
Ex. 7. Meats, fresh, viz:—	
(a) Beef and veal	3 cents per pound.
(b) Lamb and mutton	3 cents per pound.
8. Canned meats, poultry or game; extracts of meat and fluid beef, not medicated	15 % ad valorem.
Ex. 9. Rabbits, frozen, for fox feeding	Free.
14. Tallow	Free.
16. Eggs in the shell	Free during the months of January and February ; British Preferential Tariff during the other months of the year.
16a. Eggs, whole, egg yolk or egg albumen, frozen or otherwise prepared, not otherwise provided for, whether or not sugar or other material be added	5 cents per pound.
17. Cheese	1 cent per pound.
18. Butter	5 cents per pound.
35. Hops	6 cents per pound.
62. Rice, uncleaned, unhulled or paddy	Free.
The Governor-in-Council, when satisfied that Australia can supply Canadian require- ments, may, by Order-in-Council, direct that there be substituted for tariff item 62 in Schedule A of the Customs Tariff, 1907, and the enumeration of goods and the rates of duties of customs set opposite the said item in Schedule A the following:—	
62a. Rice, uncleaned, unhulled or paddy	Free.
British Preferential Tariff	
25 % ad valorem.	
Intermediate Tariff	
25 % ad valorem.	
General Tariff	
25 % ad valorem.	
From and after the publication of such Order-in-Council in "The Canada Gazette" tariff item 62 as it appears in the said Schedule at the time of the publication of the said Order shall be repealed and the provisions of tariff item 62a. shall be substituted therefor.	
Ex. 92. Fruits, fresh, in their natural state, the weight of the packages to be included in the weight for duty :	
(a) Apricots	Free during the months of January and February ; British Preferential Tariff during the other months of the year.
(e) Pears	Free during the months of February, March and April ; British Pre- ferential Tariff during the other months of the year.
(i) Quinces and Nectarines	Free during the months of March, April and May ; British Preferential Tariff during the other months of the year.

SCHEDULE A—continued.

Tariff Item.	Tariff on Goods the Produce or Manufacture of Australia.
94. Grapes, fresh, in their natural state, the weight of the packages to be included in the weight for duty	Free during the months of February, March, April, May and June; British Preferential Tariff during the other months of the year.
Ex. 96. Passion fruit (<i>Passiflora Edulis</i>)	Free.
Ex. 99a. Prunes, dried, unpitted, in bulk	Free.
Ex. 99b. Apricots, nectarines, pears and peaches, dried, desiccated, evaporated or dehydrated	Free.
99c. Raisins and dried currants	Free.
Ex. 101. Oranges	Free during the months of May, June, July, August, September and October; British Preferential Tariff during the other months of the year.
Ex. 105. Fruit pulp, other than grape pulp, not sweetened, in air-tight cans or other air-tight packages	Free.
106. Fruits, prepared, in air-tight cans or other air-tight containers, the weight of the containers to be included in the weight for duty:	
(a) Apricots, peaches and pears	1 cent per pound.
(b) Pineapples	1 cent per pound.
(c) Not otherwise provided for	1 cent per pound.
109a. Peanuts, green, in the shell or not further processed than shelled	Free.
The Governor-in-Council, when satisfied that Australia can supply Canadian requirements, may, by Order-in-Council, direct that there be substituted for tariff item 109a in Schedule A of the Customs Tariff, 1907, and the enumeration of goods and the rates of duties of customs set opposite the said item in Schedule A the following:—	
109b. Peanuts, green, in the shell or not further processed than shelled.	Free.
British Preferential Tariff	
4 cents per pound.	
Intermediate Tariff	
4 cents per pound.	
General Tariff	
4 cents per pound.	
From and after the publication of such Order-in-Council in "The Canada Gazette" tariff item 109a as it appears in the said Schedule at the time of the publication of the said Order shall be repealed and the provisions of tariff item 109b shall be substituted therefor.	
Ex. 135. Sugar, above No. 16 Dutch standard in colour when imported or purchased in bond in Canada by a recognized sugar refiner, for refining purposes only, under regulations by the Minister, when exceeding 98 degrees, but not exceeding 99 degrees polarization	31.64 cents per 100 pounds.

SCHEDULE A—continued.

Tariff Item.	Tariff on Goods the Produce or Manufacture of Australia.
Ex. 152. Orange, lemon and passion fruit (<i>Passiflora Edulis</i>) juices	Free.
Ex. 156. Brandy	\$8.00 per proof gallon.
Ex. 163. Wines of the fresh grape of all kinds, not sparkling, imported in barrels or in bottles, containing more than 23 % proof spirit and less than 35 % proof spirit	25 cents per gallon.
165. Champagne and all other sparkling wines :	
(a) In bottles containing each not more than a quart but more than a pint (old wine measure)	\$7.44 per dozen bottles.
(b) In bottles containing not more than a pint each, but more than one-half pint (old wine measure)	\$3.72 per dozen bottles.
(c) In bottles containing one-half pint each or less (old wine measure)	\$1.86 per dozen bottles.
(d) In bottles containing over one quart each (old wine measure)	\$3.60 per gallon.
Ex. 507. Veneers, viz.:—Australian blackwood, walnut, silky oak, silkwood, black bean, maple, Tasmanian myrtle, and eucalyptii, single ply and not over three thirty-seconds of an inch in thickness	Free.
Ex. 711. Gelatine, edible	12½ % ad valorem.
732. Eucalyptus oil	Free.

SCHEDULE B.

Tariff Item.	Tariff on goods the produce or manufacture of Canada.
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DIVISION IV.—AGRICULTURAL PRODUCTS AND GROCERIES.

51 (c) Fish preserved in tins or other air-tight vessels including the weight of liquid contents	British Preferential Tariff.
57 (A) Wheat	General Tariff.
58 (B) Wheat flour	General Tariff.

DIVISION VI.—METALS AND MACHINERY.

162. Chaffcutters and horse gears; corn shellers; corn huskers; cultivators, n.e.i.; harrows; ploughs, other; plough shares; plough mouldboards; scarifiers	General Tariff.
163 (A) Combined corn sheller husker and bagger; combined corn sheller and husker; disc cultivators; drills (fertilizer seed and grain) n.e.i.; stump jump ploughs; winnowers (horse and other power); seats, poles, swingle-bars, yokes, and trees for agricultural machines, when imported separately	General Tariff.

SCHEDULE B—*continued.*

Tariff Item.	Tariff on goods the produce or manufacture of Canada.
DIVISION VI.—METALS AND MACHINERY— <i>continued.</i>	
165 (A) Reaper threshers and harvesters n.e.i. ..	General Tariff.
(B) Stripper harvesters	General Tariff.
167. Metal parts of reaper threshers, stripper harvesters, strippers, and harvesters n.e.i.	General Tariff.
171. Machinery, machines, and appliances:—	
(A) Hay rakes, horse	General Tariff.
(B) Reapers and binders	General Tariff.
(C) Mowers	General Tariff.
(D) Metal parts, n.e.i., of—	
(1) Reapers and binders	General Tariff.
(2) Hay rakes (horse) and mowers	General Tariff.
DIVISION IX.—DRUGS AND CHEMICALS.	
273. Carbide of Calcium	British Preferential Tariff.
DIVISION X.—WOOD, WICKER, AND CANE.	
Ex. 201. Timber, viz.:—	
(c) Logs, not sawn, viz.:—	
(2) For use in the manufacture of plywood and veneers, as prescribed by Depart- mental by-laws	Intermediate Tariff.
(3) Other	Intermediate Tariff.
(d) Spars, in the rough	Intermediate Tariff.
(r) Timber, undressed, n.e.i., viz.:—Red- wood (<i>Sequoia Sempervirens</i>) and Western Red Cedar (<i>Thuja Plicata</i>)—	
(1) In sizes of 12 inches x 6 inches (or its equivalent) and over	Intermediate Tariff.
(2) In sizes of 8 inches x 2 inches (or its equivalent) and up- wards, and less than 12 inches x 6 inches (or its equivalent)	Intermediate Tariff.
(3) In sizes less than 8 inches x 2 inches (or its equivalent)	Intermediate Tariff.
(s) Timber, undressed, n.e.i., viz.:— Other—	
(1) In sizes of 12 inches x 10 inches (or its equivalent) and over	Intermediate Tariff.
(2) In sizes of 7 inches x 2½ inches (or its equivalent) and up- wards, and less than 12 inches x 10 inches (or its equivalent)	Intermediate Tariff.
(3) In sizes less than 7 inches x 2½ inches (or its equivalent)	Intermediate Tariff.
(t) (1) Timber, undressed, n.e.i., in sizes not less than 4 inches in width and not less than 3 inches in thickness for the manufacture of boxes, as prescribed by Depart- mental by-laws	Intermediate Tariff.
(2) Timber, undressed, out to size for making boxes	Intermediate Tariff.
(r) Timber, for making boxes, being cut to size, and dressed or partly dressed	Intermediate Tariff.
(k) Timber, bent or cut into shape, dressed or partly dressed, n.e.i.,	Intermediate Tariff.

SCHEDULE B—continued.

Tariff Item.	Tariff on goods the produce or manufacture of Canada.
DIVISION X.—WOOD, WICKER, AND CANE—continued.	
Ex. 201—continued.	
(L) Timber, dressed or moulded, n.e.i.; timber tongued or grooved or tongued and grooved; weather-boards	Intermediate Tariff.
(M) Plywood including plywood veneered with any material:—	
(1) Not exceeding three-sixteenths of an inch in thickness	Intermediate Tariff.
(2) Exceeding three-sixteenths of an inch in thickness but not exceeding seven-eighths of an inch in thickness	Intermediate Tariff.
(3) N.e.i.	Intermediate Tariff.
(N) Veneers	Intermediate Tariff.
Ex. 202. Timber, viz.:—	
(B) Laths for plastering	Intermediate Tariff.
(C) Palings	Intermediate Tariff.
(F) Shingles	Intermediate Tariff.
203 (A) Timber, undressed, in sizes less than 7 feet 6 inches x 10½ inches x 2½ inches for use in the manufacture of doors, as prescribed by Departmental by-laws	Intermediate Tariff.
(B) Doors of wood (including fly doors) wholly or partly made up	Intermediate Tariff.
(C) Plywood door panels of redwood (<i>sequoia sempervirens</i>) and Douglas fir (<i>Pseudotsuga Douglasii</i>) cut to sizes not exceeding 2 feet x 2 feet (or its equivalent) for use in the manufacture of doors, as prescribed by Departmental by-laws	Intermediate Tariff.
294 (A) Staves, undressed, n.e.i.	Intermediate Tariff.
(B) Staves, dressed or partly dressed, but not shaped	Intermediate Tariff.
303 (C) Wood wool	British Preferential Tariff.
DIVISION XII.—HIDES, LEATHER, AND RUBBER.	
328. Goloshes, rubber sand boots and shoes and plimsolls	Intermediate Tariff.
330. Boots, rubber, viz.:—gum and wading boots	General Tariff.
333 (A) Pneumatic rubber tyres, and tubes therefor, valved or unvalved	General Tariff.
(B) Rubber tyres other than pneumatic, including compositions made up in form and size suitable for use with pneumatic tyre covers as a substitute for the inner tube	General Tariff.
DIVISION XIII.—PAPER AND STATIONERY.	
334. Paper, viz.:—	
(G) (1) Wrapping, of all colours (glazed, unglazed, or millglazed), browns, caps not elsewhere specified, casings, sealings, nature or ochre browns, sulphites, sugars, and all other bag papers, candle carton paper; paper felt and carpet felt paper irrespective of weight	General Tariff.

SCHEDULE B—continued.

Tariff Item.	Tariff on goods the produce or manufacture of Canada.
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DIVISION XIV.—VEHICLES.

Ex. 359. Vehicle parts, viz. :—

<p>(D) Parts of vehicles with self-contained power propelled by petrol, steam, electricity, oil, gas, or alcohol, n.e.i., whether incorporated in the complete vehicle or separate, viz. :—</p> <p>(1) Single-seated bodies ..</p> <p>(2) Double-seated bodies ..</p> <p>(3) Bodies with fixed or movable canopy tops, e.g., landaulette, limousine, taxi-cab, and similar types, and n.e.i.</p> <p>(4) Chassis, but not including rubber tyres and tubes, storage batteries, shock absorbers, steering dampers, bumper bars, sparking plugs, springs, spring hangers, shackle bolts pins and assemblies, U bolts, king pins, tie rod pins, tie rod ball pins, tie rod ball studs, high tension ignition coils, gaiters for springs, bonnets, instrument boards, and radiator shells—</p> <p style="padding-left: 2em;">(a) Unassembled ..</p> <p style="padding-left: 2em;">(b) Assembled ..</p> <p style="padding-left: 2em;">The word "Bodies" in paragraphs (1), (2), and (3) of this sub-item includes dashboards, footboards, and mudguards, when imported with bodies of which they form a part.</p>	<p>General Tariff.</p> <p>General Tariff.</p> <p>General Tariff.</p> <p>Intermediate Tariff.</p> <p>Intermediate Tariff.</p>
<p>(E) Parts of bodies enumerated in sub-items (D) (1), (D) (2), and (D) (3), being complete sets of Metal panels :—</p> <p>(1) For single-seated bodies ..</p> <p>(2) For double-seated bodies ..</p> <p>(3) For bodies with fixed or moveable canopy tops and bodies n.e.i. ..</p>	<p>General Tariff.</p> <p>General Tariff.</p> <p>General Tariff.</p>
<p>(F) (4) Gears for motor vehicles other than railway and tramway vehicles, viz. :—crown wheels and pinions, transmission gears, differential gears, worms and worm wheels, internal tooth gears, jack shaft pinions and flywheel starter bands</p>	<p>General Tariff.</p> <p>General Tariff.</p>
<p>(17) Shock absorbers</p>	<p>General Tariff.</p> <p>General Tariff.</p>

SCHEDULE B—continued.

Tariff Item.	Tariff on goods the produce or manufacture of Canada.
DIVISION XV.—MUSICAL INSTRUMENTS.	
365. Pianos and parts thereof—	
(A) Grand, with or without player mechanism	General Tariff.
(B) Upright, player or with provision for incorporating the player mechanism	General Tariff.
(C) Upright, n.e.i.	General Tariff.
(D) Keyboards, complete or incomplete ..	General Tariff.
(E) Parts, n.e.i., as prescribed by Depart- mental by-laws	General Tariff.
DIVISION XVI.—MISCELLANEOUS.	
380 (B) Vacuum cleaners for use in household ..	British Preferential Tariff.

DEBT CONVERSION AGREEMENT.

No. 14 of 1931.

An Act to approve an Agreement between the Commonwealth of Australia of the First Part and the States of New South Wales, Victoria, Queensland, South Australia, Western Australia and Tasmania, of the Second, Third, Fourth, Fifth, Sixth and Seventh Parts respectively, relating to the Conversion of the Internal Public Debts of the Commonwealth and the States.

[Assented to 30th July, 1931.]

Preamble.

WHEREAS by section one hundred and five A of the Constitution it is provided that the Commonwealth may make Agreements with the States with respect to the Public Debts of the States, including (*inter alia*) the consolidation, renewal, conversion, and redemption of those debts: And whereas it is further provided by the said section that the Parliament may make laws for the carrying out by the parties thereto of any such Agreement:

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

Short title.

1. This Act may be cited as the *Debt Conversion Agreement Act 1931*.