

1914.

(SECOND SESSION.)

## THE PARLIAMENT OF THE COMMONWEALTH.

No. 17.

## VOTES AND PROCEEDINGS

OF THE

## HOUSE OF REPRESENTATIVES.

THURSDAY, 3RD DECEMBER, 1914.

1. The House met, at half-past two o'clock p.m., pursuant to adjournment.—Mr. Speaker took the Chair, and read Prayers.

2. PETITIONS.—Mr. Burns presented a Petition from residents of Gerringong, South Coast, New South Wales, against amendment of the Defence Act to allow the introduction of the "wet" canteen at military camps, and in favour of the action of the Minister for Defence in prohibiting such canteens.

Mr. John Thomson presented a Petition from electors of the Cowper electorate, office-bearers and representatives of the Presbyterian Church, Macleay River, New South Wales, against rescinding the prohibition of the "wet" canteen in the military camps and the order of the Minister for Defence that no alcoholic liquor is to be allowed on the troopships, other than that required for medicinal purposes, and praying that the said prohibition and order be maintained in force. Petitions severally received.

3. THE WAR: AUSTRALIAN AND NEW ZEALAND CONTINGENTS (FIRST)—ARRIVAL AND TRAINING IN EGYPT.—Mr. Fisher, by leave, made the following statement to the House:—

"I am pleased to be able to announce that the Australian and New Zealand Contingents have safely arrived, and have disembarked in Egypt to assist in the defence of that country, and to complete their training there; and that they will go direct to the front to fight with other British troops in Europe when training is complete.

"Acting on the strong recommendation and advice of Lord Kitchener, the Commonwealth Government agreed to the Australian Imperial Forces being landed in Egypt for training instead of in England. It was pointed out that to house Australian troops in tents in mid-winter after a long voyage in troopships passing through the tropics, and sub-tropics, would be a very severe trial, and impose unnecessary hardships on the men.

"Lord Kitchener's proposals were entirely due to his anxiety for the best possible conditions for the success of our Forces in which he takes an especial interest."

4. MESSAGE FROM THE GOVERNOR-GENERAL.—IRON BOUNTY BILL (1914).—The following Message from the Deputy of His Excellency the Governor-General was presented, and the same was read by Mr. Speaker:—

A. L. STANLEY,  
*Deputy of the Governor-General.*

*Message No. 19.*

In accordance with the requirements of section fifty-six of the Constitution of the Commonwealth of Australia, the Governor-General recommends to the House of Representatives that an appropriation of revenue be made for the purposes of a Bill for an Act to provide for the payment of bounty on the manufacture of Pig Iron from Australian Ore Thirty thousand pounds (£30,000).

Melbourne, 3rd December, 1914.

Ordered—That the consideration of the foregoing Message in Committee of the whole House be made an Order of the Day for to-morrow.

3rd December, 1914.

5. PAPER.—The following Paper was presented, pursuant to Statute—  
 Department of Trade and Customs—  
 Public Service Act—  
 Appointment of D. P. Davies, as Director of Navigation, Class A, Professional Division.

6. COMMONWEALTH BANK BILL (1914).—The Order of the Day having been read for the resumption of the debate on the question, That the Bill be now read a second time—

Debate resumed.

Mr. W. Maloney addressing the House, and not having concluded his speech, the House ordered that he have leave to continue his speech when the debate is resumed.

Ordered—That the debate be now adjourned, and that the resumption of the debate be made an Order of the Day for a later hour this day.

7. PAPERS.—The following Papers were presented, by command of His Excellency the Governor-General—

Department of Home Affairs—

Elections and Referendums—Statistical Returns in relation to the Senate Election and the General Election for the House of Representatives, 1914; and Summaries of Elections and Referendums, 1903–1914.

Elections, 1914—Statistical Returns showing the Voting within each Subdivision in relation to the Senate Election and the General Election for the House of Representatives, viz.:—

New South Wales.

Queensland.

South Australia.

Tasmania.

Victoria.

Western Australia.

Severally ordered to lie on the Table, and to be printed.

8. MESSAGE FROM THE SENATE.—CONCILIATION AND ARBITRATION BILL (1914) (No. 2).—Mr. Speaker announced the receipt of the following Message from the Senate:—

MR. SPEAKER,

Message No. 18.

The Senate returns to the House of Representatives the Bill for “*An Act to amend the Commonwealth Conciliation and Arbitration Act 1904–1911*” and the “*Commonwealth Conciliation and Arbitration Act 1914*,” to which it has agreed without amendment.

THOS. GIVENS,

President.

The Senate,

Melbourne, 3rd December, 1914.

9. MESSAGES FROM THE GOVERNOR-GENERAL.—ESTIMATES, 1914–15.—The following Messages from the Deputy of His Excellency the Governor-General were presented, and the same were read by Mr. Speaker:—

A. L. STANLEY,

Deputy of the Governor-General.

Message No. 20.

In accordance with the requirements of section fifty-six of the Constitution of the Commonwealth of Australia, the Governor-General transmits to the House of Representatives Estimates of Revenue and Expenditure for the year ending the thirtieth day of June, One thousand nine hundred and fifteen, and recommends an appropriation of the Consolidated Revenue Fund accordingly.

Melbourne, 3rd December, 1914.

A. L. STANLEY,

Deputy of the Governor-General.

Message No. 21.

In accordance with the requirements of section fifty-six of the Constitution of the Commonwealth of Australia, the Governor-General transmits to the House of Representatives Estimates of Expenditure for Additions, New Works, Buildings, &c., for the year ending the thirtieth day of June, One thousand nine hundred and fifteen, and recommends an appropriation of the Consolidated Revenue Fund accordingly.

Melbourne, 3rd December, 1914.

Severally ordered to lie on the Table, and, together with the accompanying Estimates, to be printed and referred to the Committee of Supply.

10. WAYS AND MEANS [BUDGET STATEMENT AND TARIFF].—The House, according to Order, resolved itself into the Committee of Ways and Means.

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(In the Committee.)

Mr. Fisher having delivered the Budget Speech, moved the following motion, namely :—

That—

- (1) Duties of Customs,
- (2) Duties of Excise,
- (3) Duties of Customs (Union of South Africa)

be imposed as follow :—

(1) CUSTOMS TARIFF.

THE SCHEDULE.

That on and after the Third day of December One thousand nine hundred and fourteen, at Four o'clock in the afternoon, Victorian time, Duties of Customs be collected as hereinunder set out in pursuance of the following tariff.

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All imitations to be dutiable at the rate chargeable on the goods they imitate, unless such rate is less than the rate which would otherwise be chargeable on the imitations.

“Proof” or “Proof Spirit” means spirit of a strength equal to that of pure ethyl alcohol compounded with distilled water so that the resultant mixture at a temperature of 60° Fahrenheit has a specific gravity of 0.9198 as compared with that of distilled water at the same temperature.

The term “Iron” includes Steel.

“Wool” or “Woollen” includes all manufactures of wool or hair or combinations thereof.

“N.E.I.” means “not elsewhere included.”

“Departmental By-law” means By-law made by the Minister, and published in the *Gazette*.

Any article, not otherwise dutiable, composed of a combination of other articles, some of which are dutiable when imported separately, and some of which are free of duty when imported separately, shall be dealt with as follows :—

- (a) When the value of the dutiable portion exceeds the value of the free portion, duty shall be charged upon the whole article at the same rate as would be chargeable on that portion of the dutiable portion which, if imported separately, would be liable to the highest rate of duty.
- (b) When the value of the free portion exceeds the value of the dutiable portion of such article, the whole article shall be admitted free of duty.

Whenever any goods are composed of two or more separate parts any part though imported by itself shall, if so directed by the Minister, be dealt with under the item applicable to the complete goods.

“Non-spirituous” means free from spirit or containing not more than two per cent. of proof spirit.

“Spirituous” means containing more than two per cent. of proof spirit.

IMPORT DUTIES.

3rd December, 1914.

## IMPORT DUTIES.

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>DIVISION I.—ALE, SPIRITS, AND BEVERAGES.</b>		
1. Ale and Other Beer, Porter, Cider and Perry, spirituous :—		
(A) In bulk . . . . . per gallon	1s. 6d.	2s.
(B) In bottle* . . . . . per gallon	2s.	2s. 6d.
2. Ale and other Beer, Porter, Cider and Perry, non-spirituous	ad val.	20 per cent.
3. Spirits,† and spirituous liquors, n.e.i.:—		20 per cent.
(A) When not exceeding the strength of proof		
per gallon	17s.	17s.
(B) When exceeding the strength of proof		
per proof gallon	17s.	17s.
4. Amylic Alcohol and Fusel Oil :—		
(A) Denaturated in accordance with Departmental By-laws	Free	Free
(B) Not denaturated in accordance with Departmental By-laws	17s.	17s.
5. Collodion . . . . . per gallon	3s.	3s.
6. Wood Naphtha, Methyl Alcohol, and Acetone . . . . . per gallon	1s.	1s.
7. Spirits, Denaturated, or to be denaturated in accordance with Departmental By-laws prior to delivery, and being not less than 65 o.p. . . . . per gallon	1s.	1s.
8. Perfumed Spirits and Bay Rum . . . . . per gallon	25s.	25s.
9. Spirituous Preparations, viz.:—Essences Fruit Ethers Aromas and Flavours, Fluid Extracts, Sarsaparilla, Tinctures, Medicines, Infusions, Toilet Preparations, Limejuice and other Fruit Juices and Fruit Syrups, containing—		
(A) Not more than 25 per cent. of proof spirit		
per gallon	4s. 3d.	4s. 3d.
(B) More than 25 per cent., but not more than 50 per cent. of proof spirit . . . . . per gallon	8s. 6d.	8s. 6d.
(C) More than 50 per cent., but not more than 75 per cent. of proof spirit . . . . . per gallon	12s. 9d.	12s. 9d.
(D) More than 75 per cent. of proof spirit, but not over proof . . . . . per gallon	17s.	17s.
(E) Over proof to be charged as spirituous liquors under Item 3 (B)		
10. Sulphuric Ether and other Ethers, n.e.i. :—		
(A) Containing 5 per cent. and more of proof spirit		
per proof gallon	17s.	17s.
(B) Containing less than 5 per cent. of proof spirit	Free	Free
11. Non spirituous Ethereal Fruit Essences and Artificial Fruit Essences Ethers Aromas and Flavours . . . . . ad val.	15 per cent.	15 per cent.

\* Six reputed quarts or twelve reputed pints or twenty-four reputed half-pints to be charged as one gallon.

† Spirits in cases of two gallons and under, to be charged as two gallons; over two gallons and not exceeding three gallons, as three gallons; over three gallons, and not exceeding four gallons, as four gallons; and so on, provided that small bottles or phials of liquor intended for samples or other special purposes only may be entered at actual measurement.

IMPORT DUTIES—continued.

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division I.—Ale, Spirits, and Beverages—continued.</b>		
12. Wine, Sparkling* . . . . . per gallon	20s.	20s.
13. Wine, Still (including Medicated and Vermouth):—		
(A) In bulk . . . . . per gallon	10s.	10s.
(B) In bottle† . . . . . per gallon	12s.	12s.
(C) Containing more than 35 per cent. of proof spirit; for each 1 per cent. of proof spirit over 35 per cent. up to and including 40 per cent. . . . . additional per gallon	7d.	7d.
(D) Containing more than 40 per cent. of proof spirit . . . . . per gallon	17s.	17s.
14. Wine (Grape), unfermented . . . . . per gallon	3s.	3s.
15. Wine, n.e.i., including Sake, Ginger, and Prune Wines; and Wines (other than Grape); containing:—		
(A) Not more than 25 per cent. of proof spirit . . . . . per gallon	4s. 3d.	4s. 3d.
(B) More than 25 per cent. but not more than 50 per cent. of proof spirit . . . . . per gallon	8s. 6d.	8s. 6d.
(C) More than 50 per cent. of proof spirit . . . . . per gallon	17s.	17s.
16. Limejuice and other Fruit Juices and Fruit Syrups, and substitutes therefor, non-spirituous:—		
(A) In bulk . . . . . per gallon	9d.	9d.
(B) In bottle . . . . . per gallon	1s. 6d.	1s. 6d.
17. Table Waters (Aerated or Mineral) 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.	35 per cent.
<b>DIVISION II.—TOBACCO AND MANUFACTURES THEREOF.</b>		
18. Tobacco, unmanufactured . . . . . per lb.	4s.	4s.
19. Tobacco, unmanufactured, but entered to be locally manufactured into Tobacco or Cigarettes—to be paid at the time of removal to the factory:—		
(A) Unstemmed . . . . . per lb.	2s.	2s.
(B) Stemmed, or partly stemmed, or in strips . . . . . per lb.	2s. 6d.	2s. 6d.
20. Tobacco, cut . . . . . per lb.	4s. 3d.	4s. 3d.
21. Tobacco, manufactured n.e.i., including the weight of tags, labels, and other attachments . . . . . per lb.	4s.	4s.
22. Cigarettes, including weight of cards and mouth-pieces contained in inside packages . . . . . per lb.	8s. 6d.	9s.
23. Tobacco, unmanufactured, but entered to be locally manufactured into Cigars—to be paid at the time of removal to the factory:—		
(A) Unstemmed . . . . . per lb.	2s. 6d.	2s. 6d.
(B) Stemmed, or partly stemmed, or in strips . . . . . per lb.	3s.	3s.

\* Three magnums, six reputed quarts, twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.  
† Six reputed quarts, twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.

3rd December, 1914.

IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
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Division II.—Tobacco and Manufactures thereof—*continued.*

24. Cigars, including the weight of bands and ribbons - per lb.	9s.	10s.
25. Snuff - - - - - per lb.	6s. 6d.	6s. 6d.
26. Tobacco destroyed for manufacture of Sheepwash or other purposes under Departmental By-laws - - -	Free	Free

## DIVISION III.—SUGAR.

27. Glucose - - - - - per cwt.	8s.	8s.
28. Sugar, the produce of Sugar-cane - - - per cwt.	6s.	6s.
29. Invert Sugar and Invert Syrup, including Brewers' Priming Sugars - - - per cwt.	6s.	6s.
30. Sugar, n.e.i. - - - - - per cwt.	10s.	10s.
31. Golden Syrup and Sugar Syrups, n.e.i. - - per cwt.	3s.	3s.
32. Molasses - - - - -	Free	Free

## DIVISION IV.—AGRICULTURAL PRODUCTS AND GROCERIES.

33. Animal Foods, n.e.i. - - - - - per cental	2s.	2s.
34. Animals, living ; (except for stud purposes), viz. :—		
(A) Sheep - - - - - per head	2s.	2s.
(B) Pigs - - - - - per head	5s.	5s.
(C) Horned Cattle - - - - - per head	10s.	10s.
(D) Horses - - - - - per head	10s.	10s.
35. Annatto, liquid and solid, in packages over 1 lb. net -	Free	Free
36. Arrowroot - - - - - per lb.	½d.	½d.
37. Bacon and Hams, partly or wholly cured - - per lb.	3d.	4d.
38. Biscuits - - - - - per lb.	1½d.	2d.
39. Blue, Laundry - - - - - per lb.	2d.	2d.
40. Broom Corn Millet and Rice Straw - - - per cental.	4s.	4s.
41. Butter and Cheese - - - - - per lb.	3d.	3d.
42. Candles, Tapers, and Night Lights :—		
(A) Wax, wholly or in part - - - per lb.	1½d.	2d.
(B) N.E.I. - - - - - per lb.	1d.	1½d.
43. Coffee and Chicory, viz. :—		
(A) Raw and kiln dried - - - per lb.	3d.	3d.
(B) Roasted, or ground ; in liquid form ; or mixed with milk or other substance - - - per lb.	6d.	6d.

IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
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Division IV.—Agricultural Products and Groceries—*continued.*

44. Confectionery, Cocoa and Chocolate, viz. :—		
(A) Cocoa Beans	Free	Free
(B) Cocoa Shells and Nibs; Cocoa Mass Paste or Slab unsweetened - per lb.	½d.	½d.
(C) Cocoa Butter; Caramel; Caramel Paste and Caramel Butter - per lb.	1½d.	2d.
(D) Cocoa and Chocolate, for potable use, in powdered or granulated form - per lb.	2d.	2½d.
(E) Confectionery, n.e.i., including Cocoa and Chocolate prepared for edible use, or potable use (not in powdered or granulated form); Bon-bons and mixed packets of Confectionery containing trinkets (gross weights); Sugar Candy; Medicated Confectionery; Cachous; and Crystallized or Candied Fruits - per lb. or ad val. whichever rate returns the higher duty	3d. 30 per cent.	3½d. 40 per cent.
(F) Confectionery, ornamental but not edible ad val.	25 per cent.	30 per cent.
45. Copra - - - - - Free Free		
46. Egg albumen, dry - - - - - per lb.	2s. 6d.	2s. 6d.
47. Egg contents, being yolk and albumen combined, dry per lb.	1s. 4d.	1s. 4d.
48. Egg (not in shell) in liquid form, when imported for use in industries other than those for the preparation of articles of food, and denaturated, may, as prescribed by Departmental By-laws, be delivered free.		
49. Egg yolk, dry - - - - - per lb.	9d.	9d.
50. Eggs, in shell - - - - - per dozen	6d.	6d.
51. Fish, viz. :—		
(A) Fish of all kinds caught from or cured dried or preserved by any process on board any Australian registered ship fitted out in and sailing from any port in the Commonwealth, and imported in such ship, or imported in any Australian registered tender working in conjunction with such ship - - - - -	Free	Free
(B) Fresh, smoked or dried (but not salted), or preserved by cold process - - - - - per lb.	1d.	1d.
(C) Preserved in tins or other air-tight vessels including the weight of liquid contents - - - - - per lb.	1d.	1½d.
(D) Potted or concentrated, including extracts of, and caviare - - - - - ad val.	25 per cent.	25 per cent.
(E) N.E.I. - - - - - per cwt.	5s.	6s.
(F) Oysters, fresh, in the shell - - - - - per cwt.	2s.	2s.
52. Fruits, Fresh, viz. :—		
(A) Bananas - - - - - per cental	1s. 6d.	1s. 6d.
(B) Citrus - - - - - per lb.	½d.	½d.
(C) N.E.I., including fresh Lychee nuts - - - - - per cental	2s.	2s.

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IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division IV.—Agricultural Products and Groceries—<i>continued.</i></b>		
53. Fruits, Dried, viz.:—		
(A) Currants, Raisins and other; Ginger preserved (not in liquid); Desiccated Banana, Banana Flour, and Peel, candied drained or dried . . . . . per lb.	3 l.	3d.
(B) Dates . . . . . per lb.	1d.	1d.
54. Fruits and Vegetables, including Ginger n.e.i. (preserved in liquid, or partly preserved, or pulped)—		
(A) Quarter pints and smaller sizes . . . . . per dozen	6d.	9d.
(B) Half-pints and over quarter-pints . . . . . per dozen	1s.	1s. 6d.
(C) Pints and over half-pints . . . . . per dozen	2s.	3s.
(D) Quarts and over pints . . . . . per dozen	4s.	6s.
(E) Exceeding a quart . . . . . per gallon	1s. 4d.	2s.
(F) When preserved in spirituous liquid, additional duty at 17s. per gallon to be paid on the liquid . . . . .		
(G) Ginger in brine or syrup for the manufacture of Crystallized Preserved Ginger, as prescribed by Departmental By-laws . . . . . per lb.	1d.	1d.
55. Infants' and invalids' foods as prescribed by Departmental By-laws . . . . .		
	Free	Free
56. Ginger, green . . . . . per lb.		
	1d.	1d.
57. Grain and Pulse, not prepared or manufactured, viz.:—		
(A) Barley . . . . . per cental	2s.	2s.
(B) N.E.I. . . . . per cental	1s. 6d.	1s. 6d.
58. Grain and Pulse, prepared or manufactured, viz.:—		
(A) Bran, Pollard, and Sharps . . . . . per cental	1s.	1s.
(B) Wheaten Flour . . . . . per cental	2s. 6d.	2s. 6d.
(C) Corn Flour . . . . . per lb.	2d.	2d.
(D) N.E.I., including Phosphorized Wheat . . . . . per lb.	½d.	½d.
59. Hay and Chaff . . . . . per cwt.		
	1s.	1s.
60. Herbs dried not medicinal . . . . . per lb.		
	4d.	4d.
61. (A) Honey . . . . . per lb.		
(B) Jams, and Jellies; including Calves' Foot but not Meat Jellies . . . . . per lb.	1½d.	2d.
	2d.	3d.
62. Hops . . . . . per lb.		
	6d.	6d.
63. Isinglass—		
(A) Packed for household use . . . . . ad val.	15 per cent.	20 per cent.
(B) N.E.I. . . . .	Free	Free
64. Lard and Lard Oil; and Refined Fats, n.e.i. . . . . per lb.		
	1d.	1½d.
65. Linseed Cake and Oil Cake . . . . . per cental		
	1s.	1s.
66. Linseed for the manufacture of oil and cake and Linseed for cultivation under Departmental By-laws . . . . .		
	Free	Free
67. Linseed Meal . . . . . per cental		
	4s.	4s.



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IMPORT DUTIES—continued.

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division IV.—Agricultural Products and Groceries—continued.</b>		
68. Linseed n.e.i. . . . . per cental	2s.	2s.
69. Liquorice—		
(A) Root in its natural state . . . . .	Free	Free
(B) Crude ; Crude Paste ; and Block Juice . . . per lb.	1d.	1d.
(C) Other . . . . . per lb.	2½d.	3d.
(D) When the invoice value, including the inside pack-ages, exceeds 1s. per lb. . . . . ad val.	25 per cent.	30 per cent.
70. Macaroni and Vermicelli . . . . . per lb.	1d.	1d.
71. Malt Extract, non-spirituous, including peptonized malt extract . . . . . per lb.	2d.	2d.
72. Malt, including granulated, maize, and rice malts and roasted, or torrified barley . . . . . per cental	6s.	7s.
73. Matches and Vestas of all kinds :—		
(A) In boxes containing 100 or less of Matches or Vestas . . . . . per gross of boxes	8d.	1s. 2d.
(B) In boxes containing over 100, but not exceeding 200 Matches or Vestas . . . . . per gross of boxes	1s. 4d.	2s. 4d.
(C) For each additional 100, or portion of 100 Matches or Vestas per box, an additional duty . . . . . per gross of boxes	8d.	1s. 2d.
(D) When in boxes upon which the number of Matches contained therein is not printed or stamped, in addition to the duties set out in (A), (B), (C) above . . . . . per gross of boxes	2s.	2s.
74. Meats, Poultry, Game, and Soup, viz. :—		
(A) Fresh or smoked . . . . . per lb.	2d.	2½d.
(B) Potted or concentrated, including extracts of, and Meat Jellies ; and preparations for making Soup . . . . . ad val.	25 per cent.	30 per cent.
(C) Preserved in tins or other air-tight vessels, including the weight of liquid contents . . . . . per lb.	1½d.	2d.
(D) Soup in tins or other air-tight vessels . . . . . per lb.	1½d.	2d.
(E) Preserved by cold process . . . . . per lb.	2d.	3d.
(F) N.E.I. . . . . per cwt.	5s.	6s. 6d.
75. Milk (including Cream)—		
(A) Preserved, Condensed, Concentrated, Peptonized, and Frozen :—		
(1) Sweetened . . . . . per lb.	1½d.	2d.
(2) Unsweetened . . . . . per lb.	1d.	1½d.
(B) Dried or in Powder form . . . . . per lb.	1½d.	2d.
76. Mustard, including French Mustard . . . . . per lb.	3d.	4d.
77. Mustard Seed . . . . . per lb.	½d.	½d.
78. Nuts—Edible, viz. :—		
(A) Coconuts, whole, for the manufacture of Coconut Oil and Oil Cake, and other substances, under Departmental By-laws . . . . .	Free	Free
(B) Coconuts, whole . . . . . per cwt.	1s.	1s.
(C) Coconuts, prepared . . . . . per lb.	2d.	2d.
(D) Unshelled . . . . . per lb.	2d.	2d.
(E) Kernels, pastes and meals . . . . . per lb.	4d.	4d.

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IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division IV.—Agricultural Products and Groceries—<i>continued.</i></b>		
79. Oilmen's Stores, n.e.i., being Groceries, including Culinary and Flavouring Essences non-spirituos, Soap Dyes, and Condition Foods, n.e.i.; Food for Birds in packages for retail sale; Goods put up for household use not elsewhere dutiable at a higher rate . . . . . ad val.	15 per cent.	20 per cent.
80. Onions, in their natural state . . . . . per cwt.	1s.	1s.
81. Peel, preserved in liquid, including the weight of the liquid . . . . . per lb.	1d.	1d.
82. Pickles, Sauces, Chutney, Olives, and Capers—		
(A) Quarter-pints and smaller sizes . . . . . per doz.	6d.	9d.
(B) Half-pints and over quarter-pints . . . . . per doz.	1s.	1s. 6d.
(C) Pints and over half-pints . . . . . per doz.	2s.	3s.
(D) Quarts and over pints . . . . . per doz.	4s.	6s.
(E) Exceeding a quart . . . . . per gal.	1s. 4d.	2s.
(F) Curry manufactured, whether paste or powder ad val.	25 per cent.	30 per cent.
(G) Soy, for Sauces, in packages containing over 10 gallons, may be delivered free as prescribed by Departmental By-laws.		
83. Potatoes, in their natural state . . . . . per cwt.	1s.	1s.
84. Rennet . . . . .	Free	Free
85. Rice—		
(A) Uncleaned . . . . . per cental	3s. 4d.	3s. 4d.
(B) Rice for use in the manufacture of Starch may be delivered free as prescribed by Departmental By-laws.		
(C) N.E.I., including Rice Meal and Flour . . . . . per cental	6s.	6s.
86. Rice Root . . . . .	Free	Free
87. Sago and Tapioca . . . . .	Free	Free
88. Salt, and table preparations thereof, in packages of any description, not exceeding 14 lb. net weight . . . . . ad val.	15 per cent.	15 per cent.
89. Salt—		
(A) Brown, Light Brown, Pink, or Dark Red Rock per ton	Free	20s.
(B) N.E.I. . . . . per ton	20s.	20s.
90. Sausage casings . . . . .	Free	Free
91. (A) Seed (Rape), for the manufacture of Rape Seed Cake and denaturated Colza Oil under Departmental By-laws . . . . .	Free	Free
(B) Seed—Canary, Hemp and Rape; also mixtures in which such seeds predominate, n.e.i. . . . . per cental	1s. 6d.	1s. 6d.

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IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division IV.—Agricultural Products and Groceries—<i>continued.</i></b>		
92. Seed (Cotton) . . . . . per cental	4s.	4s.
93. Seed (Cotton), for the manufacture of Cotton Seed Cake and denaturated Cotton Seed Oil may be delivered free as prescribed by Departmental By-laws.		
94. Soap—		
(A) Toilet, Fancy, or Medicated . . . . . per lb. or ad val. whichever rate returns the higher duty	5d. 30 per cent.	6d. 35 per cent.
(B) N.E.I.; also Soap Substitutes and Compounded Detergents for washing and cleansing purposes, not including saponaceous disinfectants . . . . . ad val.	30 per cent.	35 per cent.
95. Sparklets, for Aerating Waters . . . . .	Free	Free
96. Spices—		
(A) Unground, n.e.i. . . . . per lb.	2d.	2d.
(B) Ground, n.e.i. . . . . per lb.	4d.	4d.
(C) Unground, for manufacturing purposes, under Departmental By-laws . . . . . per lb.	1d.	1d.
97. Starch . . . . . per lb.	2d.	2½d.
98. Starch Flours . . . . . per lb.	2d.	2½d.
99. Straw . . . . . per cwt.	1s.	1s.
100. Tea :—		
(A) In packets not exceeding 20 lb. in weight . . per lb.	1d.	1d.
(B) N.E.I. . . . .	Free	Free
101. Vegetables, dried, drysalted, concentrated, compressed, or powdered . . . . . ad val.	20 per cent.	20 per cent.
102. Vegetables, n.e.i. . . . . per cental	2s.	2s.
103. Waxes, Mixed or Compounded, liquid or solid; also Shoemakers' Wax . . . . . per lb.	1d.	1d.
104. Waxes, n.e.i., including Stearine, Paraffine Wax, Beeswax, Carnauba, Ceresine, and Japanese or Vegetable Wax . . . . . per lb.	1d.	1d.

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## IMPORT DUTIES—continued.

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>DIVISION V.—TEXTILES, FELTS AND FURS, AND MANUFACTURES THEREOF, AND ATTIRE.</b>		
105. Piece Goods,* viz. :—		
(A) Cotton, Linen, and other piece goods, n.e.i.; Oil Baize; Leather Cloth - - - - - ad val.	Free	5 per cent.
(B) Cotton and Linen Piece Goods defined for cutting up for the manufacture of hemmed or hemstitched Handker- chiefs, Serviettes, Tablecloths, Towels, or Window Blinds - - - - - ad val.	Free	5 per cent.
(C) Piece Goods, n.e.i., other than of Wool or Silk, suitable for human Apparel, or to be worn in con- nexion with the human body, having on one or both sides a teased, treated, combed, fluffed, or raised nap or surface in imitation of or resembling Flannel in feel or appearance - - - - - ad val.	Free	5 per cent.
(D) Silk, or containing silk or having silk worked thereon, except piece goods enumerated in sub-item (F) ad val.	15 per cent.	20 per cent.
(E) Velvets, Velveteens, Plushes, Sealette and cloths imitating furs, Astrachans; Lace for Attire; Lace Flouncings; Millinery and Dress Nets; Veilings; Embroideries in the piece; Italians containing wool; Tucked Linens or Cottons - - - - - ad val.	15 per cent.	20 per cent.
(F) Woollen, or containing wool, n.e.i. - - - - - ad val.	30 per cent.	35 per cent.
(G) Hair Cloth and Cloth of Hair and Cotton or Hair and Wool combined for lining apparel - - - - -	Free	Free
(H) Waterproofed Cloth, prepared with Rubber, Oil, or Celluloid—		
(1) Woollen or containing Wool - - - - - ad val.	30 per cent.	35 per cent.
(2) Silk or containing Silk, but not containing Wool ad val.	20 per cent.	25 per cent.
(3) N.E.I. - - - - - ad val.	15 per cent.	20 per cent.
106. (A) Buckles, Clasps, Slides, and Buttons, n.e.i., for Bonnets, Hats, Shoes, and other attire, not being partly or wholly of gold or silver; Cotton Featherstitch Braids; Plain Braids (other than Cotton Featherstitch) of one colour and not exceeding three inches in width, but not including braids containing gold silver or tinsel threads; Piping; Tinsel Cloth; Tinsel Belting, having warp or weft composed wholly of tinsel or of continuous threads of tinsel and an alternate thread of textile; and Tinsel Thread - - - - - ad val.	Free	10 per cent.
(B) Trimmings and Ornaments, n.e.i. for Bonnets, Hats, Shoes, and other attire, not being partly or wholly of gold or silver; including Badges n.e.i.; Braids n.e.i.; Crowns and Bandeaux for Hats; Fringes n.e.i.; Frillings; Ruffling; Pleating; and Ruchings; Galoons n.e.i.; Rib- bons n.e.i.; Tinselled Belting n.e.i.; Belting for apparel not elsewhere specified and not being cut to length for belts - - - - - ad val.	15 per cent.	25 per cent.
107. Looping for Boots and Labels and Hangers for Coats and other textile goods, plain, printed, or having woven lettering or ornamental designs, including Ribbons and Galoons, badged, named, or of more than one colour, for Hats and Caps, whether in the piece or otherwise - ad val.	35 per cent.	40 per cent.

\* DEFINITION OF PIECE GOODS.—When material is defined by selvedge or by pattern for cutting up into separate articles, it is not to be considered Piece Goods but as dutiable under the heading applying to the article into which it is designed to be made. Tasselled, Whipped (with or without loops), or Taped Curtain material, when not defined for cutting up, is to be considered Piece Goods.

3rd December, 1914.

IMPORT DUTIES—continued.

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
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Division V.—Textiles, Felts and Furs, and Manufactures thereof, and Attire—continued.

108. (A) Feathers, Undressed, and Down - - - - - ad val.	15 per cent.	15 per cent.
(B) Feathers, Dressed, including Feathers made up into trimmings; also Natural Birds and Wings - ad val.	25 per cent.	30 per cent.
109. Artificial Plants, Flowers, Fruits, Leaves, and Grains of all kinds and materials - - - - - ad val.	25 per cent.	30 per cent.
110. Apparel and Attire—		
(A) Corsets - - - - - ad val.	10 per cent.	15 per cent.
(B) Apparel, articles of, viz. :—		
(1) Blouses and Skirts, Cotton - - - - - each	1s.	1s. 6d.
(2) Blouses and Skirts of Wool or Silk, or containing Wool or Silk - - - - - each	2s.	3s.
(3) Coats, Children's - - - - - each	1s. 6d.	2s.
(4) Coats, Women's - - - - - each	3s. 6d.	5s.
(5) Costumes, Cotton - - - - - each	3s.	4s. 6d.
(6) Costumes of Wool, or containing Wool (except the costumes enumerated in sub-item (B) (7) - - - - - each	5s.	7s. 6d.
(7) Costumes, Silk or containing Silk - - - - - each	7s. 6d.	11s.
and in addition to the rates specified in sub-items (1) to (7) - ad val.	25 per cent.	30 per cent.
or the rates imposed by sub-item (c) if higher		
(c) Apparel, n.e.i., for the human body, partly or wholly made up, including materials cut into shape therefor - ad val.	40 per cent.	45 per cent.
111. Articles of natural or imitation hair :—		
(A) Wigs, Transformations, and Fringes including Scalps or Patches - - - - - each	10s.	12s.
- - - - - or ad val.	20 per cent.	25 per cent.
whichever rate returns the higher duty		
(B) Switches - - - - - each	5s.	6s.
- - - - - or ad val.	20 per cent.	25 per cent.
whichever rate returns the higher duty		
(C) Hair Nets, and n.e.i. - - - - - ad val.	20 per cent.	25 per cent.
112. Furs and other Skins :—		
(A) Furs, being Apparel or Attire or other article in part or wholly made up, including Furs sewn together - - - - - ad val.	30 per cent.	35 per cent.
(B) Fur and other Skins n.e.i., dressed or prepared for making up - - - - - ad val.	15 per cent.	15 per cent.
(C) Hatters' Fur, not on the skin - - - - - ad val.	15 per cent.	15 per cent.
113. Gloves, viz. :—		
(A) Harvesting, Driving, Housemaids', and Gardening - - - - - ad val.	20 per cent.	30 per cent.
(B) N.E.I. of all kinds and materials including Mittens - - - - - ad val.	10 per cent.	15 per cent.

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IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division V.—Textiles, Felts and Furs, and Manufactures thereof, and Attire—<i>continued.</i></b>		
114. Hats, Caps, and Bonnets—		
(A) Firemen's Helmets and Miners' Hats . . . . .	Free	Free
(B) Wool Felt Hats, in any stage of manufacture		
per dozen	15s.	20s.
or ad val.	35 per cent.	40 per cent.
whichever rate returns the higher duty		
(C) Fur Felt Hats, in any stage of manufacture		
per dozen	24s.	30s.
or ad val.	35 per cent.	40 per cent.
whichever rate returns the higher duty		
(D) Caps and Sewn Hats, n.e.i. . . . .	8s.	10s.
per dozen	35 per cent.	40 per cent.
or ad val.		
whichever rate returns the higher duty		
(E) Hats, and Bonnets of all descriptions and materials, n.e.i., including Forms, Pull-over Hoods weighing not more than 1½ ounces each, Shapes, and Frames, n.e.i. . . . .	35 per cent.	40 per cent.
- ad val.		
115. Socks and Stockings for human attire, viz.:—		
(A) Cotton . . . . .	Free	10 per cent.
- ad val.		
(B) Woollen or containing Wool . . . . .	25 per cent.	30 per cent.
- ad val.		
(C) Silk or containing Silk, but not containing Wool, and n.e.i. . . . .	25 per cent.	30 per cent.
- ad val.		
116. Parasols, Sunshades, and Umbrellas . . . . .	25 per cent.	25 per cent.
- ad val.		
117. Blankets, n.e.i., (except of Rubber); Blanketing; Lap Dusters; Rugs, n.e.i., including Buggy Rugs or Aprons, and Rugging . . . . .	25 per cent.	30 per cent.
- ad val.		
118. Carpets, Carpeting, Floor Cloths, Floor and Carriage Mats of any textile material except Coir; and Floor Rugs and Coverings not being Furs or Other Skins (including Felts and Pads but not including Carpet Felt Paper) . . . . .	10 per cent.	15 per cent.
- ad val.		
119. Articles of Coir, viz.:—Mats, Matting, and Fenders . . . . .	20 per cent.	25 per cent.
- ad val.		
120. (A) Articles as under, not being piece-goods, viz.:—Articles of Furnishing Drapery and Napery, including Quilts, Table-covers, Doyleys, Tray cloths, Sheets, Pillow- cases and Covers, Bolster Cases, Counter-panes, Bed Spreads, Table Mats, Splashes, Tablecloths, Runners, Mantel Borders, Toilet Sets, Saddlebag in piece or otherwise, Bags for Linen, Brush and Comb Bags, Nightdress Cases, Antimacassars, Handkerchief Sachets, and the like; Cosies and Cushions in part or wholly made up . . . . .	20 per cent.	25 per cent.
- ad val.		
(B) Cotton or Linen Handkerchiefs and Serviettes . . . . .	25 per cent.	30 per cent.
- ad val.		
121. Curtains and Textile Blinds, n.e.i., (not including blinds attached to rollers); Curtain Clips, Bands, Loops, and Holders; and Blind Tassels . . . . .	15 per cent.	20 per cent.
- ad val.		
122. Articles, n.e.i., partly or wholly made up from textiles, felts, or feathers, not included under Items 108 or 110, and including materials cut into shape therefor . . . . .	25 per cent.	30 per cent.
- ad val.		

3rd December, 1914.

IMPORT DUTIES—continued.

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division V.—Textiles, Felts and Furs, and Manufactures thereof, and Attire—continued.</b>		
123. Waddings and Cotton Wool, n.e.i. - - - - ad val.	15 per cent.	20 per cent.
124. Fringes or Edgings of Textile Materials, not being for Attire - - - - - ad val.	Free	10 per cent.
125. Sheathing Roofing and Boiler Felt; Felt for making Polishing Pads; Hair Fabric and Hair material for covering steam pipes and boilers - - - - ad val.	Free	10 per cent.
126. Saddlers' Webs; Upholsterers' Webs; Collar Check and Collar Cloth 36 inches and over in width; Saddlers' Kersey; Saddlers' Serge and Felt; Felt for Lining Horse and Cattle Rugs - - - - - ad val.	Free	10 per cent.
127. Hop-cloth; Filter Cloth for mines; Camel Hair Cloth for pressing crushed copra - - - - - ad val.	Free	10 per cent.
128. Milling Silk - - - - - ad val.	Free	10 per cent.
129. Hessians and Brattice Cloth; Jute Piece Goods; Book- binders' Cloth; Bunting - - - - - ad val.	Free	10 per cent.
130. Canvas and Duck, n.e.i. - - - - - ad val.	Free	10 per cent.
131. Tents, Sails, and Flags:—		
(A) Tents and Sails - - - - - ad val.	15 per cent.	15 per cent.
(B) Flags and Banners over 1 foot in length - ad val.	20 per cent.	20 per cent.
132. Diving Dresses - - - - - ad val.	Free	10 per cent.
133. Bags and Sacks of Calico, Hessian n.e.i., and Linen, and Meat Wraps, whether partly or wholly made up; and Bags and Sacks, n.e.i. - - - - - ad val.	15 per cent.	15 per cent.
134. Bags Sacks Packs and Bales for Bran, Chaff, Compressed Fodder, Potato, Onion, Ore, Coal and Wool; also Sugar Mats, and Sugar Corn and Flour Sacks - - - - ad val.	Free	10 per cent.
135. Bayonets, Swords, Scabbards, and attachments; Waist Belts; Cross Belts; Medals; and all Accoutrements, Buttons, Braid, and Lace for Naval and Military Uniforms may be delivered under Departmental By-laws - - - - - ad val.	Free	10 per cent.
<b>DIVISION VI.—METALS AND MACHINERY.*</b>		
136. Aluminium, Britannia Metal, Bronze, German Silver, Nickel, Yellow Metal, viz.:—Blocks, Ingots, Pigs, Scrap; Plain Bars Pipes Plates Rods Sheets Strips and Tubes - ad val.	Free	10 per cent.
137. Antimony (known as Star Antimony); and Antimonial and Lead Compounds, viz.:—Type Metal, Linotype Metal; Antifriction and Plastic Metals - - - - ad val.	15 per cent.	20 per cent.

\* Motive Power, Engine Combinations, and Power Connexions are dutiable under their respective headings, when not integral parts of exempted machines, machinery, or machine tools.

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IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division VI.—Metals and Machinery—<i>continued.</i></b>		
138. Brass, viz. :—Blocks, Scrap ; Plain Angle Bars Pipes Plates Rods Sheets Strips Tee and Tubes . . . . . ad val.	Free.	10 per cent.
139. Copper, viz. :—Blocks, Scrap, Wire ; Plain Angle Bars Pipes Plates Rods Sheets Strips Tee and Tubes . . . . .	Free	10 per cent.
140. Lead, Sheet, and Lead Piping - . . . . . ad val.	Free	10 per cent.
141. Platinum, viz. :—Bars, rods, blocks, strips, tubing, pipes, sheets and plates . . . . . ad val.	Free	10 per cent.
142. Scrap Iron and Steel, and, subject to Departmental By-laws. materials for use as scrap iron . . . . . ad val.	Free	10 per cent.
143. Zinc, viz. :—Bar, Scrap, Sheet (plain) ; Circles and Ingots bored or unbored for cyanide gold process, and Zinc Sheets in size not less than 7 feet by 3 feet or its equivalent (perforated with round holes of less than $\frac{1}{4}$ of an inch diameter) . . . . . ad val.	Free	10 per cent.
144. Zinc Blocks for Marine Boilers . . . . . ad val.	Free,	5 per cent.
145. Iron, Plate and Sheet, viz. :— (A) Corrugated Galvanized . . . . . - per ton (B) Galvanized not Corrugated, and Corrugated not Gal- vanized . . . . . - per ton	20s. 10s.	30s. 20s.
146. Plates (except plain tinned) and Sheets and Pipes and Tubes and Rods of any Metal (excepting Gold, Silver, Zinc, or Tin Pipes or Tubes), plated polished or decorated ad val.	15 per cent.	20 per cent.
147. Tinned Plates and Tinned sheets, plain . . . . . ad val.	Free	10 per cent.
148. Leaf and Foil of any metal . . . . . ad val.	Free	10 per cent.
149. Steel, rough-shaped, for Chaff-cutter and other knives ad val.	Free	10 per cent.
150. Steel, band or ribbon for making band-saws or band-knives ad val.	Free	10 per cent.
151. Steel grit and steel wool, and steel balls for bearings other than cycle bearings . . . . . ad val.	Free	10 per cent.
152. Iron and Steel Tubes or Pipes (except riveted or cast) not more than 3 inches internal diameter ; Flexible Metal Tubes ; Galloway and Vertical parallel Boiler Tubes bent or straight ; Water Bore Casings ; Wrought and Malleable Iron fittings for pipes ; and unpolished metal- cased tubes or pipes . . . . . ad val.	Free	10 per cent.
153. Iron Pipes, Cast, and Wrought n.e.i., and cast-iron fittings for pipes . . . . . - per ton	40s.	50s.
154. Rails, Fish Plates, Fish Bolts, Tie Plates and Rods, Switches, Points, Crossings, and Intersections, for Railways and Tramways ; Articles n.e.i. for fastening Rails to Sleepers . . . . . - per ton	17s. 6d.	25s.



3rd December, 1914.

IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division VI—Metals and Machinery—<i>continued.</i></b>		
155. (A) Rolled Iron or Steel Beams, Channels, Joists, Girders, Columns, Trough and Bridge Iron and Steel, not drilled or further manufactured . . . . . per ton	17s. 6d.	25s.
(B) Shafting . . . . . - ad val.	Free	10 per cent.
156. (A) Rolled Iron and Steel as prescribed by Departmental By-laws for use in the manufacture of standards, pillars, and droppers . . . . . - ad val.	Free	10 per cent.
(B) Standards, Pillars, and patent Steel Droppers, of all lengths for fencing; patent wedgers for droppers and standards . . . . . - ad val.	12½ per cent.	17½ per cent.
157. Barbed Wire . . . . . - ad val.	10 per cent.	20 per cent.
158. Wire Netting . . . . . - ad val.	Free	10 per cent.
159. Wire n.e.i., also woven wire measuring over 20 holes to the lineal inch . . . . . - ad val.	Free	5 per cent.
160. Agricultural, Horticultural, and Viticultural Machinery and Implements, viz: :—		
(A) Testers and Pasteurizers; Cotton Gins; Fibre Scutching Machines; Hand-worked Rakes and Ploughs combined; Hay Tedders; Horse Rakes; Lucerne Bunchers; Maize Harvesters; Maize Binders; Milking Machines; Mouldboard Plates in the rough and not cut into shape; Potato Raisers or Diggers; Potato Sorters; Root Cutters Pulpers and Graters; Straw Stackers; Sub-surface Packers; Threshing Machines; Winnower Forks (wood and steel); Hand-worked Cultivators; Hand-worked Seed Drills . . . . . - ad val.	Free	10 per cent.
(B) Cream Separators; Sheep Shearing Machines not including the flexible shafting or any part above it . . . . . ad val.	Free	10 per cent.
161. Agricultural, Horticultural, and Viticultural Machinery and Implements, n.e.i.; including Cane Loaders Cane Unloaders and Cane Harvesters; Channel-making Graders; Garden and Field Spraying Machines; Garden and Field Rollers; Garden Hose Reels; Garden Syringes; Horse Road Rollers and Machines; Lawn Mowers Sweepers and Sprinklers; Road Scoops and Scrapers; Scoops; Stump Extractors . . . . . - ad val.	20 per cent.	25 per cent.
162. Chaffcutters and Horse Gears; Chaffcutter Knives; Corn Shellers; Corn Huskers; Cultivators n.e.i.; Harrows; Ploughs other; Plough Shares; Plough Mould Boards; Scarifiers . . . . . - ad val.	20 per cent.	25 per cent.
163. (A) Combined Corn Sheller Husker and Bagger; Combined Corn Sheller and Husker; Disc Cultivators; Drills (Fertilizer Seed and Grain) n.e.i., and all attachments thereto; Stump Jump Ploughs; Winnowers (horse and other power); Seats, Poles, Swingle-bars, Yokes, and Trees for Agricultural Machines, when imported separately . . . . . - ad val.	25 per cent.	30 per cent.
(B) Discs for Agricultural Implements . . . . . - ad val.	Free	10 per cent.

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IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division VI.—Metals and Machinery—<i>continued.</i></b>		
164. Churns of all kinds; Cheese Presses; Dairy Coolers; Refrigerators other than for household use; Supply Cans; Incubators n.e.i.; Foster Mothers - ad val.	25 per cent.	30 per cent.
165. Stripper Harvesters . . . . . each	£12	£14
166. Strippers . . . . . each	£6	£7
167. Metal Parts of Stripper Harvesters and Strippers - per lb.	1½d.	2d.
168. Machinery, viz.:— Steam-engine Indicators; Revolution and Speed Counters n.e.i.; Rollers for Flour Mills; Zinc Refining Retorts; Fire Engines; Stitching Machines; Sewing Machines (including Cabinets and Covers); Button-hole Punching and Sewing Machines; Darning Machines; Garment Drafting Machines; Knitting Machines; Straw Envelope-making Machines - ad val.	Free	10 per cent.
169. Machinery, viz.:— Linotype, Monotype, Monoline, and other Type-Composing Machines; Printing Machines and Presses; Typewriters (including Covers); Machinery used exclusively for and in the actual process of Electro-typing and Stereotyping; Aluminium Rotary Graining Machines - ad val.	Free	10 per cent.
170. (A) Earth and Rock Cutting, Dredging, and Excavating Machinery - ad val.	25 per cent.	30 per cent.
(B) Ore Dressing Machinery and Appliances n.e.i., and Accessories - ad val.	25 per cent.	30 per cent.
(C) Smelting, Leaching, and Metal-Refining Appliances - ad val.	25 per cent.	30 per cent.
(D) Rock Boring Machines, n.e.i. - ad val.	25 per cent.	30 per cent.
(E) Coal Cutting Machines - ad val.	25 per cent.	30 per cent.
(F) Rotary and Percussive Rock Drills - ad val.	25 per cent.	30 per cent.
171. Manganese or Chrome Steel Parts, viz.:—Parts made of Steel containing not less than ½ per cent. of Chromium or not less than 7 per cent. of Manganese which are used in grinding, crushing, or pulverising machinery, and come in contact with the material ground, crushed, or pulverised - ad val.	Free	10 per cent.
172. Mangles, Clothes-wringers, and Clothes Washing Machines - ad val.	12½ per cent.	20 per cent.
173. (A) Weighing Machines; Weighbridges; Scales, n.e.i.; including Tanners' Measuring Machines; Chemists' Counter Scales; Spring Balances and Steelyards; Weights n.e.i.; Adding and Computing Machines and all Attachments; Time Registers and Detectors; Cash Registers; Combined Bagging, Weighing, and Sewing Machines - ad val.	20 per cent.	30 per cent.
(B) Scales, viz.:—Chemical, analytical, and assay, including weights; and precision and physical balances - ad val.	Free	10 per cent.
174. Machine Tools, as prescribed by Departmental By-laws - ad val.	Free	10 per cent.

3rd December, 1914.

IMPORT DUTIES—continued.

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division VI.—Metals and Machinery—continued.</b>		
175. Any dutiable machinery, or machine tool, or any part thereof specified in any proclamation issued by the Governor-General in pursuance of a joint address passed on the motion of Ministers by both Houses of the Parliament, stating that such machinery, machine tool, or part cannot be reasonably manufactured within the Commonwealth, and that it should be admitted free ad val.	Free	10 per cent.
176. (A) Chain Blocks and Travelling Blocks; Pneumatic Elevators and Conveyors; Turbo Blowers; Telphers; Apparatus for Liquefaction of Gases; Patent Portable Hoists for underground use; Roller Bearings and Ball Bearings ad val.	Free	10 per cent.
(B) Log Band Saws with Band Wheels 5 feet and over in diameter - ad val.	Free	10 per cent.
(C) Machines and Machinery n.e.i. - ad val.	25 per cent.	30 per cent.
177. Locomotives, Traction and Portable Engines; Road Rollers, except Horse Road Rollers, including Scarifier Attachments - ad val.	25 per cent.	30 per cent.
178. Motive Power Machinery and Appliances (except Electric), viz.:-		
(A) Flue-heated Economizers; Mechanical Stokers; Steam Traps; Steam Turbines; Superheaters; Water purifiers - ad val.	Free	10 per cent.
(B) High-speed Reciprocating Steam Engines for direct coupling or directly coupled to electric generators or to pumps, subject to Departmental By-laws - ad val.	25 per cent.	30 per cent.
(C) N.E.I. - ad val.	25 per cent.	30 per cent.
179. Electrical Machines and Appliances :-		
(A) Electric Heating and Cooking Appliances - ad val.	10 per cent.	20 per cent.
(B) Electric Fittings consisting wholly or partly of metal, viz.:-Switches, Fuses, and Lightning Arresters - ad val.	20 per cent.	30 per cent.
(C) Regulating, Starting, and Controlling Apparatus for all electrical purposes, including Distributing Boards and Switchboards, except Telephone Switchboards and Telephone Distributing Boards - ad val.	20 per cent.	30 per cent.
(D) Dynamo Electric Machines; Static Transformers and Induction Coils for all purposes; Electric Fans ad val.	25 per cent.	30 per cent.
(E) Electric Fittings not containing metal to be dutiable according to material.		
180. Electrical and Gas Appliances, viz. :-		
(A) Telephones, Telephone Switchboards, Telephone Distributing Boards, and Appliances - ad val.	Free	10 per cent.
(B) (1) Gas meters - ad val.	25 per cent.	30 per cent.
(2) Parts of Gas Meters as prescribed by Departmental By-laws - ad val.	Free	10 per cent.
(C) Electroliers; Gasaliers; Chandeliers; Pendants; Brackets; Zinc Tubing; Gas Stoves and Gas Rings ad val.	25 per cent.	30 per cent.
(D) N.E.I. not included under Item 192 - ad val.	20 per cent.	25 per cent.



IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division VI.—Metals and Machinery—<i>continued.</i></b>		
190. Anchors, over 10 cwt. - - - - - ad val.	Free	10 per cent.
191. Bedsteads, Cots, Fenders, and Fire-irons - - - - - ad val.	30 per cent.	35 per cent.
192. Brasswork Bronzework and Gunmetal work for general engineering and plumbing, and other trades - ad val.	30 per cent.	35 per cent.
193. Capsules, Metallic - - - - - ad val.	Free	10 per cent.
194. (A) Chain, n.e.i. not made into serviceable articles - ad val.	Free	10 per cent.
(B) Chains, Metal Driving, n.e.i. - - - - - ad val.	20 per cent.	25 per cent.
195. Cylinders for Anhydrous Ammonia and for Gas - ad val.	Free	10 per cent.
196. Crucibles - - - - - ad val.	Free	10 per cent.
197. Cutlery, n.e.i., Forks, Spoons, and Knife Sharpeners, including the articles named when plated or silver ferruled, but not including any article otherwise partly or wholly made of gold or silver - - - - - ad val.	10 per cent.	20 per cent.
198. Diving Apparatus, not including hose - - - - - ad val.	Free	10 per cent.
199. Electrotypes and Stereotypes, per block of 12 square inches and under - - - - - for every square inch over 12 square inches	1s. 6d. 1½d.	2s. 2d.
200. Eyelets and Eyelet Studs - - - - - ad val.	Free	10 per cent.
201. Fasteners, Machine belt - - - - - ad val.	Free	10 per cent.
202. Thimbles and Block Fasteners for Lasts - - - - - ad val.	Free	10 per cent.
203. Fire Extinguishers, hand - - - - - ad val.	20 per cent.	25 per cent.
204. Kettles and Kitchen Cooking Utensils (but not including Stoves) of Cast Iron (tinned or plain) Aluminium or Nickel - - - - - ad val.	Free	10 per cent.
205. Steel Knives for hand tobacco cutters and hand tin openers ad val.	Free	10 per cent.
206. (A) Lamps and Lanterns n.e.i. and parts n.e.i. thereof except wicks; Coach and Carriage Lamp Irons; Metal Reflectors and Shades; Lampware n.e.i. but not the columns of Street Lamps - - - - - ad val.	15 per cent.	25 per cent.
(B) Glass Parts of Lamps and Lanterns when imported separately, and Glass Parts in excess of one to each Lamp or Lantern when imported with the Lamps or Lanterns with which they are designed to be used - - - - - ad val.	20 per cent.	25 per cent.
(C) Primus and other oil or spirit heating lamps - ad val.	20 per cent.	20 per cent.
(D) Incandescent Mantles - - - - - ad val.	15 per cent.	25 per cent.
207. Lamps, Miners' Safety - - - - - ad val.	Free	10 per cent.
208. Manufactures of Metal n.e.i. - - - - - ad val.	30 per cent.	35 per cent.
209. Malleable Iron Castings not elsewhere specified per lb.	1½d.	2d.

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IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division VI.—Metals and Machinery—<i>continued.</i></b>		
210. Pins (not being partly or wholly of gold or silver or gold or silver-plated), viz. :—Gimp, solid-headed short toilet, plain safety, hair ; also hooks and eyes for apparel, and crochet hooks—		
(A) When in fancy boxes - - - - - ad val.	25 per cent.	30 per cent.
(B) When not in fancy boxes - - - - - ad val.	Free	10 per cent.
211. Printers' Type, including Spaces and Quads ; Lino. and other Slugs ; Metal Furniture and Quotations - ad val.	20 per cent.	25 per cent.
212. Printers' Materials, viz. :—Circles, Clumps, Curves, Knives (paring), Rules, and Leads - - - - - ad val.	Free	10 per cent.
213. Refrigerating Condensers and Coils, and Coils for Sugar Boilers and the like ; Corrugated Cylinders for Boilers - ad val.	20 per cent.	25 per cent.
214. Retorts, Pans, Condensers, Cylinders, and other articles used in the manufacture of acids and in laboratories, and made of platinum - - - - - ad val.	Free	10 per cent.
215. Saws, n.e.i. - - - - - ad val.	15 per cent.	20 per cent.
216. Saddlers' and Harness Makers' Materials, viz. :—Snaps (Harness and Halter), Spurs (not being partly or wholly of gold or silver, or gold or silver plated), and Spur Boxes - - - - - ad val.	Free	10 per cent.
217. Sprinklers (not being partly or wholly of gold or silver) for perfume bottles - - - - - ad val.	Free	10 per cent.
218. Tanks not exceeding 400 gallons in capacity, whether imported empty or as containers of goods - - - - -	Free	Free
219. Tools of Trade, for the use of artisans and mechanics and Tools in general use as prescribed by Departmental By-laws - - - - - ad val.	Free	10 per cent.
220. Traps, viz. :—Rabbit, Dog, and Vermin - - - - - ad val.	Free	10 per cent.
221. Tubes (Collapsible) empty, but not including Tubes having printed paper attached thereto - - - - - ad val.	Free	10 per cent.

## DIVISION VIa.—METALS AND MACHINERY.

222. Iron and Steel—		
(A) Pig Iron - - - - - ad val.	Free	5 per cent.
(B) Ingots ; Blooms ; Slabs ; Billets ; Puddled Bars and Loops ; or like crude Manufactures, less finished than Iron or Steel Bars, but more advanced than Pig Iron (except Castings) - - - - - ad val.	Free	5 per cent.
(C) Bar ; Rod ; Angle ; Tee ; Sheet and Plate (plain) ; Wire and Hoop ; Iron Bars of fancy pattern in the state in which they leave the rollers - - - - - ad val.	Free	5 per cent.
(D) Machinery, Machines— Mowers ; Reapers ; and Reapers and Binders - ad val.	Free	5 per cent.

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IMPORT DUTIES—continued.

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>DIVISION VII.—OILS, PAINTS, AND VARNISHES.</b>		
223. Bronzing and Metal Powders - ° - - - - ad val.	Free	10 per cent.
224. Graphite or Plumbago, Black Lead, and Foundry Black ad val.	20 per cent.	25 per cent.
225. French Chalk and other preparations of Steatite, n.e.i. ad val.	20 per cent.	25 per cent.
226. Blacking; including Dressings, Inks, Stains, Pastes, and Polishes for Leather; Furniture Oils, Pastes, and Polishes; Floor Polishes; and Bronzing and Metal Liquids - - - - - ad val.	35 per cent.	40 per cent.
227. Tallow and Greases:— Greases, including Axle Grease, and Tallow unrefined— (A) In packages exceeding 4 lbs. in weight per cwt. or ad val. whichever rate returns the higher duty	2s. 10 per cent.	3s. 15 per cent.
(B) In packages not exceeding 4 lbs. in weight per cwt. or ad val. whichever rate returns the higher duty	4s. 15 per cent.	5s. 6d. 20 per cent.
228. Oils in bulk or otherwise, viz.:—Birch Tar Oil; Cloth Oil for use in the manufacture of Textile Goods, as prescribed by Departmental By-laws; Pine; Fir Tree; Unrefined Fish Oils; Seal; Whale; Penguin; Petroleum (crude); Degras; Sod; Mirbane; and Turpentine per gal.	Free	1d.
229. Oils:— In vessels exceeding one gallon, viz.:— (A) Kerosene, and other Refined Petroleum Burning Oils, n.e.i. - - - - -	Free	Free
(B) Residual Oils under Departmental By-laws*		
(C) Residual Oils, n.e.i. - - - - - per gal.	½d.	½d.
(D) Mineral and Coal Tar, viz.:—Naphtha, Benzine, Benzoline, Gasoline, Pentane, Petrol, Turpentine Substitutes, and all Petroleum Spirit per gal.	3d.	3½d.
(E) Solar Oils - - - - - per gal.	½d.	1d.
(F) Lubricating (Mineral)† - - - - - per gal.	1d.	1½d.
(G) China, Sesame and Soya Bean Oils, when denaturated as prescribed by Departmental By-laws per gal.	3d.	3½d.
(H) Castor; Turkey Red Oil; Commercial Oleic Acid; Linseed, Tung and other Vegetable Paint Oils per gal.	Free	3d.
(I) Vegetable Oils, Edible, n.e.i., when denaturated as prescribed by Departmental By-laws per gal.	6d.	8d.
(J) Vegetable Oils, Edible, including Salad, Cooking and Fish-frying Oils - - - - - per gal.	6d.	8d.
(K) N. F. I. - - - - - per gal.	2s. 6d.	2s. 6d. 8d.

\* When the Department is in doubt as to the exact nature of any oil so described it shall be denaturated in accordance with Departmental By-laws.

† An admixture not exceeding 2 per cent. of any vegetable or animal oil or other foreign matter shall not be deemed to render the oil liable to any higher duty.

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IMPORT DUTIES—*continued*.

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division VII.—Oils, Paints, and Varnishes—<i>continued</i>.</b>		
230. Oils:—		
In vessels not exceeding one gallon, viz.:—		
(A) Quarter-pints and smaller sizes - - - - - per doz.	9d.	1s
(B) Half-pints and over quarter-pints - - - - - per doz.	1s. 6d.	2s.
(C) Pints and over a half-pint - - - - - per doz.	3s.	4s.
(D) Quarts and over a pint - - - - - per doz.	6s.	8s.
(E) Over a quart - - - - - per gal.	2s.	2s. 8d.
231. Paints and Colours, viz.:—		
(A) Blacks, being Lamp, Ivory, Bone, or Vegetable Litharge, London Purple, Paris Green, Ultramarine Blue, Ceramic Colours, Vandykes, Manganese, Paris White, Vermilions, and Prepared Glazes for Pottery, in Dry Colour Form; Crayons; Sulphate of Copper; Artists' Colours; Dyes, Dry or in Paste Form for Manufacturing Purposes - - - - - ad val.	Free	5 per cent.
(B) (1) Barytes crude - - - - - per cwt.	2s. 6d.	3s.
(2) Barytes ground - - - - - per cwt.	3s.	3s. 6d.
(C) Dry White Lead; Patent Dryers and the like; and Putty - - - - - per cwt.	1s. 6d.	2s.
(D) Kalsomine, Water Paints and Distempers, in powder form - - - - - per cwt.	4s.	5s.
(E) Colours, dry, n.e.i. - - - - - per cwt.	2s. 6d.	3s.
(F) Whiting - - - - - per cwt.	6d.	8d.
(G) Ground in liquid in packages containing over 14 lb. - - - - - per cwt.	5s.	6s.
(H) Ground in liquid in packages containing 14 lb. and under; Paints and Colours prepared for use; Tattoo Oil; Enamels; Enamel Paints and Glosses - - - - - per cwt.	7s. 6d.	9s.
whichever rate returns the higher duty	20 per cent.	25 per cent.
(I) Ships' Antifouling Composition - - - - - per cwt.	4s.	4s. 6d.
232. Varnishes; Varnish and Oil Stains; Lacquers; Japans; Berlin, Brunswick and Stoving Blacks and substitutes therefor; Liquid Sizes; Patent Knotting; Oil and Wood Finishes; Petrifying Liquids; Damp-wall Compositions; Lithographic Varnish; Printers' Ink Reducer; Terebine; Liquid Dryers; Gold Size; Liquid Stain for Wood - - - - - per gal.	2s. 6d.	3s.
233. Liquid removers of Paint and Varnish - - - - - ad val.	Free	5 per cent.

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

234. (A) Portland Cement, Plaster of Paris, and other like preparations having Magnesia or Sulphate of Lime as a basis; Magnesia, Magnesium Carbonate, and Magnesium Chloride, in packages containing over 14 lb; also Gypsum - - - - - per cwt.	1s.	1s. 6d.
(B) Articles, n.e.i., composed wholly or in chief value of cement, and articles of reinforced cement - - - - - per cwt.	2s.	3s.
whichever rate returns the higher duty	25 per cent.	30 per cent.
235. Asphalt Mastic - - - - - ad val.	15 per cent	20 per cent.



IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division VIII.—Earthenware, Cement, China, Glass, and Stone—<i>continued.</i></b>		
236. Scientific Apparatus, Porcelain, viz. :— Crucibles, Tubes, Pressure Filters, and Evaporating Dishes for Laboratory use - - - ad val.	Free	5 per cent.
237. China Parian and Porcelain Ware - - - ad val.	20 per cent.	25 per cent.
238. Roasting Dishes, Assay Furnaces, Crucibles, Skittle Pots, Scorifiers, and Muffles - - - ad val.	Free	5 per cent.
239. Fire and Glazed Bricks; Fire Lumps; Fibro-Cement n.e.i.; Fireclay Manufactures n.e.i. - - - ad val.	15 per cent.	20 per cent.
240. Roofing Tiles; Flooring Tiles; Tiles, n.e.i., of all materials; Mosaic Flooring; Tiles, Roofing Slates, of Fibro Cement, Asbestos Cement, and similar substances ad val.	25 per cent.	30 per cent.
241. Earthenware, viz. :— (A) Spurs, Stilts, and Thimbles - - - ad val. (B) Earthenware, Brownware, and Stoneware, including Glazed or Enamelled Fireclay Manufactures, n.e.i. ad val.	Free 20 per cent.	5 per cent. 25 per cent.
242. Glass, viz. :— (A) Glass for Photographic Plates, under Departmental By-laws - - - ad val. (B) Sheet, viz. :—Plain Clear per 100 superficial feet (C) Polished and Patent Plate not exceeding 25 superficial feet - - - ad val. (D) Polished and Patent Plate, n.e.i. per 100 superficial feet (E) Bent, Bevelled, Heraldic, Sand-blasted, Enamelled, Embossed, Etched, Silvered, or Brilliant Cut; Corners Cut, Bevelled, or Engraved; Prisms; and all Glass framed with metal - - - ad val.	Free 2s. Free 10s. 25 per cent.	5 per cent. 2s. 3d. 5 per cent. 11s. 30 per cent.
243. Glass, n.e.i., also Seltzogenes and accessories and Syphon Bottles - - - ad val.	15 per cent.	15 per cent.
244. Glass, viz. :—Lenses, n.e.i.; Locket, Brooch, and Watch Glasses - - - ad val.	Free	5 per cent.
245. Glass, viz. :—Gas Analysis Apparatus; Arsenic Testing Apparatus and Tubes; Evaporating Basins - ad val.	Free	5 per cent.
246. Scientific Apparatus (Glass), viz. :—Beakers; Flasks, also Carbonic Acid, Sulphuretted Hydrogen, Decom- posing Water, and Bacteriological Apparatus of Glass ad val.	Free	5 per cent.
247. Screens, Process Engravers' - - - ad val.	Free	5 per cent.
248. Tubes and Rods of Resistant Glass; Articles of Fused Silica; Glass Retorts exceeding a quart in capacity ad val.	Free	5 per cent.
249. Glass Cells for Primary and Secondary Electric Batteries ad val.	Free	5 per cent.

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IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division VIII.—Earthenware, Cement, China, Glass, and Stone—<i>continued.</i></b>		
250. Glassware, n.e.i. . . . . - ad val.	20 per cent.	25 per cent.
251. Bottle Stoppers, n.e.i. ; also Glass Bottle Marbles - ad val.	Free	5 per cent.
252. (A) Bottles and Jars empty up to and including 5 drams of fluid capacity . . . . . - ad val.	Free	5 per cent.
(B) Bottles, Flasks, and Jars, fancy, ground, or cut glass, empty, over 5 drams fluid capacity, and Glass Stoppers . . . . . - ad val.	25 per cent.	30 per cent.
(C) Bottles, Flasks, and Jars, n.e.i., empty . . . . . - ad val.	30 per cent.	40 per cent.
(D) Glass Caps for Fruit Jars . . . . . - ad val.	25 per cent.	30 per cent.
253. Bottles, Flasks, and Jars, n.e.i., containing goods not subject to ad valorem duty, and not exempted from duty under Item 408 :—		
(A) Bottles and Jars up to and including capacity of 5 fluid drams . . . . . per dozen	Free	2l.
(B) Over 5 drams and not exceeding 10 ozs. fluid capacity per dozen . . . . .	2d.	3d.
(C) Over 10 ozs. and not exceeding 20 ozs. fluid capacity per dozen . . . . .	3d.	4d.
(D) Over 20 ozs. and not exceeding 60 ozs. fluid capacity per dozen . . . . .	4d.	6d.
(E) Over 60 ozs. fluid capacity . . . . . - ad val.	25 per cent.	30 per cent.
(F) Bottles, Flasks, and Jars, fancy, ground, or cut glass, over 5 drams fluid capacity ; also stoppers for such bottles . . . . . - ad val.	25 per cent.	30 per cent.
254. Shellac, Sandarac, Dextrine, Mastic, and other Dry Gums ad val.	Free	10 per cent.
255. (A) Glue, in dry form . . . . . - per lb.	1½d.	2d.
(B) Cements and Prepared Adhesives n.e.i., including Acetylated Starch, Caseine, Mucilage, Liquid Glue ; also Belting Compounds . . . . . - ad val.	25 per cent.	30 per cent.
(C) Gelatine of all kinds . . . . . - per lb.	1½d.	2d.
256. Printing roller composition . . . . . - ad val.	35 per cent.	45 per cent.
257. (A) Slate slabs, split, and with rough edges . . . . . - ad val.	15 per cent.	20 per cent.
(B) Slate Slabs with split or chiselled faces and one or more sawn edges . . . . . - ad val.	20 per cent.	25 per cent.
(C) Slate Slabs with one or more planed faces . . . . . - ad val.	25 per cent.	30 per cent.
258. Wrought Slate, n.e.i. . . . . - ad val.	30 per cent.	35 per cent.
259. Roofing Slates, n.e.i. . . . . - ad val.	20 per cent.	30 per cent.
260. Bathbricks . . . . . - ad val.	Free	5 per cent.
261. Oil and Whet Stones ; also Lithographic and Emery Stones ad val.	Free	5 per cent.

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IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division VIII.—Earthenware, Cement, China, Glass, and Stone—<i>continued.</i></b>		
262. Stone and Marble:—		
(A) Stone in the Rough, n.e.i. - - - - -	Free	Free
(B) Marble, white, unwrought, including rough or scabbled from the pick - - - - - ad val.	Free	10 per cent.
(C) Marble, n.e.i., and Granite, unwrought, including rough or scabbled from the pick - - - - - ad val.	10 per cent.	15 per cent.
(D) Slabs, scantlings, or blocks, sawn on one or two faces ad val.	15 per cent.	20 per cent.
(E) Slabs, scantlings, or blocks, sawn on one or more faces and one or more edges or ends - - - - - ad val.	20 per cent.	25 per cent.
(F) Wrought, n.e.i. - - - - - ad val.	40 per cent.	45 per cent.
263. Pestles and Mortars of any material - - - - - ad val.	Free	5 per cent.

**DIVISION IX.—DRUGS AND CHEMICALS.**

264. Acetic Acid, Extract, or Essence of Vinegar:—		
(A) Vinegar, standard (as prescribed by Departmental By-laws), the product of malt or grain or fruit juice by alcoholic and acetic fermentation, containing not more than 6 per cent. of absolute Acetic Acid per gal.	6d.	8d.
(B) Vinegar, not the product of malt or grain or fruit juice - - - - - per gal.	2s.	2s. 6d.
(C) Solutions, Extracts, or Essences, containing more than 6 per cent. but not more than 30 per cent. of absolute Acetic Acid - - - - - per gal.	3s. 9d.	4s. 6d.
(D) Solutions, Extracts, or Essences, containing more than 30 per cent., of absolute Acetic Acid, for every extra 10 per cent., or part thereof - - - - - per gal.	1s. 3d.	1s. 6d.
(E) Acetates for the manufacture of Acetic Acid ad val.	15 per cent.	20 per cent.
265. Acids, viz.:—Muriatic, Nitric, and Sulphuric - ad val.	15 per cent.	20 per cent.
266. Cresylic Acid; Crude Creosote Oil and Crude Tar Oil; Carbolie Acid - - - - - ad val.	Free	5 per cent.
267. Naphthaline, Crude - - - - - ad val.	Free	5 per cent.
268. Naphthaline, n.e.i. - - - - - ad val.	25 per cent.	30 per cent.
269. (A) Sheep Washes and Cattle and Horse Washes; Insecticides and Disinfectants in liquid form in drums containing not less than 5 gallons and, when in other than liquid form, in packages containing not less than 28 lbs. - - - - - ad val.	Free	5 per cent.
(B) Preparations being Formaldehyde or containing Formaldehyde, n.e.i.; Insecticides and Disinfectants, n.e.i. ad val.	10 per cent.	15 per cent.
270. Fly Papers, chemical and sticky - - - - - ad val.	10 per cent.	15 per cent.
271. Ammonia, viz.:—		
(A) Acetate, Carbonate, Anhydrous, and Liquid - ad val.	15 per cent.	20 per cent.
(B) Muriate and Sulphate - - - - - ad val.	Free	5 per cent.
272. Voltoids of Sal-ammoniac - - - - - ad val.	15 per cent.	20 per cent.

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IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division IX.—Drugs and Chemicals—<i>continued.</i></b>		
273. Carbide of Calcium - - - - - ad val.	Free	5 per cent.
274. Bromide Salts; Cyanide of Potassium and Cyanide of Sodium - - - - - ad val.	Free	5 per cent.
275. Thiosulphates (hyposulphites), and Hydrosulphites containing zinc sulphite or formaldehyde - - - - - ad val.	Free	5 per cent.
276. Soda Crystals - - - - - per cwt.	1s.	1s. 3d.
277. Carbonic Acid Gas - - - - - per lb.	2d.	2½d.
278. Carbonate and Bicarbonate of Soda - - - - - ad val.	Free	5 per cent.
279. Tartaric Acid, Cream of Tartar, and Citric Acid - - - - - ad val.	Free	5 per cent.
280. Drugs and Chemicals, viz. :—		
(A) Salicylic Acid and other Food Preservatives n.e.i.; Salicylate of Soda; Sulphites and Bisulphites of Potassium; Bisulphite of Sodium, Calcium, and Magnesium; and Foaming Powders and Liquids, including Malto-Peptide Yeast Food, Yeast Food Preservatives, Yeast Nourishment, Quillaya Bark, Saponarias, Glycyrrhizin and its compounds - - - - - ad val.	20 per cent.	25 per cent.
(B) Boric Acid - - - - - per cwt.	7s.	8s. 6d.
(C) Saccharin and other similar substitutes for Sugar, and substances capable of conversion into such substitutes for Sugar - - - - - per lb.	30s.	35s.
281. Chemicals and Drugs, n.e.i., other than those packed for use in the household - - - - - ad val.	Free	5 per cent.
282. Opium, for medicinal purposes only, under Departmental By-laws—		
(A) Opium - - - - - per lb.	30s.	35s.
(B) Opium, Extracts of - - - - - per lb.	60s	70s.
283. Opium contained in any medicinal preparation when such preparation would not be liable to higher duty under any other heading - - - - - per lb.	30s.	35s.
284. Bacteriological Products and Serum, as prescribed by Departmental By-laws - - - - -	Free	Free
285. Medicines :—		
(A) Pharmaceutical Preparations; Patent and Proprietary Medicines and other Medicinal Preparations; Chemicals and Drugs packed for use in the household, n.e.i.; Medicinal Extracts; Essences; Juices; Infusions; Solutions; Emulsions; Confections; and Syrups; Pills; Pilules; Tabloids; Soloids; Ovoids; Tablets; Capsules; Cachets; Suppositories; Pessaries n.e.i.; Poultrices; Salves; Cerates; Ointments; Liniments; Lotions; Pastes and the like; Medicinal Waters and Oils, n.e.i.; and Medicines for Animals - - - - - ad val.	15 per cent.	20 per cent.
(B) Spiritucos - - - - - ad val.	15 per cent.	20 per cent.
(Or according to the rates provided in Division I. whichever rate returns the higher duty.)		

IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division IX.—Drugs and Chemicals—<i>continued.</i></b>		
286. Plasters, Medicated and Unmedicated . . . . .	- ad val.	Free
287. Essential Oils, non-spirituous, n.e.i. . . . .	- ad val.	Free
288. Essential Oils, and Fat containing extract of flowers used in making perfumes . . . . .	- ad val.	Free
289. Unrefined Glycerine and unrefined Lanoline (Crude Wool-fat); Camphor . . . . .	- ad val.	Free
290. (A) Petroleum Jelly, in packages containing not less than 3 cwt. . . . .	- ad val.	Free
(B) Fuller's Earth, in bulk . . . . .	per cwt.	1s.
(C) Perfumery; Perfumed Ammonia; Toilet Preparations (perfumed or not) non-spirituous, and spirituous when the duty payable under item 9 is less than that payable under this item; refined Lanoline; refined Glycerine; and Petroleum Jelly in packages containing less than 3 cwt. . . . .	- ad val.	25 per cent.
(D) Perfumes, artificial (synthetic), in concentrated form, non-spirituous, for manufacturing purposes under Departmental By-laws . . . . .	-	Free
(E) Perfumes, artificial (synthetic), in concentrated form, non-spirituous . . . . .	- per fluid ounce	3s.
		5 per cent.
		5 per cent.
		5 per cent.
		5 per cent.
		5 per cent.
		1s. 3d.
		30 per cent.
		Free
		3s.
<b>DIVISION X.—WOOD, WICKER, AND CANE.</b>		
291. Timber, viz.:—		
(A) Engravers' Boxwood and Engravers' Maplewood . . . . .	ad val.	5 per cent.
(B) Hickory, undressed . . . . .	- ad val.	5 per cent.
(C) Logs, not sawn . . . . .	- ad val.	5 per cent.
(D) Spars, in the rough . . . . .	- ad val.	5 per cent.
(E) New Zealand White Pine and Rimu, undressed, n.e.i. . . . .	-	1s.
(F) Timber, undressed, n.e.i., in sizes of 12 in. x 6 in. (or its equivalent) and over . . . . .	per 100 super. feet	1s.
(G) Timber, undressed, n.e.i., in sizes of 7 in. x 2½ in. (or its equivalent) and upwards, and less than 12 in. x 6 in. (or its equivalent) . . . . .	per 100 super. feet	3s.
(H) Timber, undressed, n.e.i., in sizes less than 7 in. x 2½ in. (or its equivalent) . . . . .	per 100 super. feet	3s. 6d.
(I) Timber, undressed, cut to size for making boxes . . . . .	per 100 super. ft.	5s.
(J) Timber, for making boxes, being cut into shape, and dressed or partly dressed . . . . .	per 100 super. feet	6s.
(K) Timber, bent or cut into shape, dressed or partly dressed, n.e.i. . . . .	- ad val.	30 per cent.
(L) Timber, dressed, n.e.i. . . . .	per 100 super. feet	4s.
(M) Veneer, three-ply . . . . .	per 100 super. feet	7s. 6d.
(N) Veneers, n.e.i. . . . .	per 100 super. feet	5s.
292. Timber; viz.:—		
(A) Laths for Blinds . . . . .	- ad val.	30 per cent.
(B) Laths n.e.i. . . . .	per 1,000	10s.
(C) Palings . . . . .	per 1,000	15s.
(D) Pickets, undressed . . . . .	per 100	3s. 6d.
(E) Pickets, dressed . . . . .	per 100	7s.
(F) Shingles . . . . .	per 1,000	5s.
(G) Architraves, Mouldings n.e.i., and Skirtings, of any material . . . . .	per 100 lineal feet	6s.
(H) Picture and Room Mouldings . . . . .	- ad val.	30 per cent.
		30 per cent.
		10s.
		15s.
		3s. 6d.
		7s.
		5s.
		6s.
		35 per cent.

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IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division X.—Wood, Wicker, and Cane—<i>continued.</i></b>		
293. (A) Timber, undressed, in sizes less than 7 ft. 6 in. x 10 in. x 2½ in. for door stocks - per 100 super. feet	3s.	3s.
(B) Timber, for making doors, being cut into shape, and dressed or partly dressed - per 100 super feet	6s.	6s.
(C) Doors of wood including Fly Doors:—		
Sizes 1½-in. and under - - - - each	4s. 6l.	4s. 6d.
,, over 1½-in. and under 1¾-in. - - - each	6s.	6s.
,, 1¾-in. and over - - - - each	8s. 6d.	8s. 6d.
294. (A) Staves, undressed - - - - - per 100	1s.	1s.
(B) Staves, dressed or partly dressed, but not shaped - per 100	4s.	4s.
295. Shooks—		
Kilderkin, new - - - - - each	4s.	4s. 6d.
Half-hogshead, new - - - - - each	5s.	5s. 6d.
Barrel, new - - - - - each	5s. 6d.	6s.
Hogshead, secondhand - - - - - each	5s. 6d.	6s.
Hogshead, new - - - - - each	7s.	7s. 6d.
Puncheon, new - - - - - each	12s.	13s.
N.E.I. - - - - - ad val.	35 per cent.	40 per cent.
296. Casks and Vats, empty - - - - - ad val.	35 per cent.	40 per cent.
297. Buckets and Tubs, wooden - - - - - ad val.	25 per cent.	30 per cent.
298. (A) Last Blocks, rough turned - - - - - ad val.	Free	5 per cent.
(B) Lasts and Trees, wooden - - - - - ad val.	25 per cent.	35 per cent.
299. (A) Broom Stocks, being square timber rough sawn into sizes suitable for the manufacture of broom handles - ad val.	20 per cent.	20 per cent.
(B) Brushmakers' Woodware and Turnery - ad val.	30 per cent.	35 per cent.
300. Woodware for Vehicles, viz.:—		
(A) Felloes of Hickory, cut, shaped, or bent, plain, in the rough - - - - - ad val.	15 per cent.	15 per cent.
(B) Hubs, Elm, with or without metal bands - ad val.	15 per cent.	15 per cent.
(C) Hubs, Prepared, n.e.i. - - - - - each	1s. 3d.	1s. 3d.
(D) Rims of Hickory, bent, squared, plain, in the rough - ad val.	15 per cent.	15 per cent.
(E) Rims, n.e.i. - - - - - each	1s. 3d.	1s. 3d.
(F) Spokes of Hickory, rough-turned, but not shouldered or tenoned - - - - - ad val.	5 per cent.	5 per cent.
(G) Spokes, Hickory, dressed, 2 in. and under in diameter - - - - - ad val.	15 per cent.	15 per cent.
(H) Spokes, dressed or prepared (not being of hickory), 2 in. or under in diameter - per 100	12s.	12s.
(I) Bars, Shaft and Whiffletree - - - - - ad val.	25 per cent.	30 per cent.
(J) Poles and Shafts, in the rough, bent, undressed, or dressed - - - - - ad val.	25 per cent.	30 per cent.
301. Wicker, Bamboo, and Cane:—		
(A) Bamboo, clouded - - - - -	Free	Free
(B) Canes and Rattans, and Bamboo unmanufactured - -	Free	Free
(C) Cane, compressed, in sheet and unshaped, and enamelled - - - - -	Free	Free
(D) Basketware n.e.i. - - - - - ad val.	35 per cent.	40 per cent.
(E) Wicker, Bamboo, and Cane, all articles, n.e.i., made of, whether partly or wholly finished - ad val.	40 per cent.	45 per cent.

IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division X.—Wood, Wicker, and Cane—<i>continued.</i></b>		
302. (A) Tool Handles of wood, n.e.i., attached to tools admissible under Item 219; also handles, not in excess of one for each unhandled tool imported therewith -	Free	10 per cent.
(B) Tool Handles of wood, unattached, n.e.i. - ad val.	20 per cent.	25 per cent.
303. (A) Wood, all articles made of, n.e.i., whether partly or wholly finished; including Bellows; Sashes, and Frames; Window Screens; Walking Sticks; Hods; Mallets; Rakes; Grain Shovels; Saw Frames; Mitre Boxes; Wood Split Pulleys; Wood Bungs; Wood Type; Wood Rules n.e.i.; Washboards; and Knifeboards - ad val.	30 per cent.	35 per cent.
(B) Wood Rules for School use, as prescribed by Departmental By-Laws - ad val.	Free	10 per cent.
304. Oars and Sculls - ad val.	20 per cent.	25 per cent.
305. (A) Furniture n.e.i., including any article of wood or partly of wood, wholly or partly made up or finished and used in any building or premises, including Hospitals; also Show Figures of all kinds - ad val.	35 per cent.	45 per cent.
(B) Lounges and Settees of Wicker, Bamboo, or Cane but not including those of Cane with wooden frames each or ad val.	8s. 9d. 40 per cent.	10s. 45 per cent.
(C) Chairs of Wicker, Bamboo, or Cane but not including those of cane with wooden frames each or ad val.	6s. 9d. 40 per cent.	7s. 6d. 45 per cent.
(D) Chairs of Wood, with cane or other seats each or ad val.	3s. 35 per cent.	4s. 45 per cent.
306. Photograph Frames, Stands for Pictures, and Picture Frames, on pictures or otherwise, of any material ad val.	30 per cent.	35 per cent.

**DIVISION XI.—JEWELLERY AND FANCY GOODS.**

307. Shells in their natural state; Weapons and Curios of aboriginal inhabitants of any country; Old Coins -	Free	Free
308. Combs (toilet), and Shaving Sets not included under item 376 (A) - ad val.	20 per cent.	25 per cent.
309. Fancy Goods; including Card Cases; Snuff and Match Boxes; Thimbles; Serviette Rings; Button Hooks; Shoe-horns and Lifts; Glove Stretchers; Toys; Ivory and other ornamental figures; Feather Dusters; Paper Parasols; Articles, n.e.i., used for ornamental purposes, or partly for use and partly for ornament ad val.	20 per cent.	30 per cent.
310. Articles used for outdoor and indoor games; Fishing Appliances n.e.i. - ad val.	30 per cent.	35 per cent.
311. Bullion and Coin; Gold and Silver Bar Ingot and Sheet; Cameos, Intaglios, and Precious Stones, unset, including Pearls and Coral; Gold and Silver Wire for Embroidery Bullion, Purl -	Free	Free

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IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division XI.—Jewellery and Fancy Goods—<i>continued.</i></b>		
312. Jewellery, being machine made Chain in the rough (known as Brunswick pattern Foxtail, or Lace chain); Gallerie; Coronets; Beads; Catches and Joints for Pins; Clasps n.e.i.; Points; and Brooch Pins - - - - - ad val.	15 per cent.	20 per cent.
313. Jewellery unfinished, viz.:—Unset Bracelets, Brooches, Necklets, Rings, and other Articles, prepared for setting, or such articles set with imitation precious stones ad val.	35 per cent.	45 per cent.
314. Jewellery, commonly known as rolled gold; and jewellery under 9-carat - - - - - ad val.	35 per cent.	45 per cent.
315. Jewellery, n.e.i., including Bolt and Split Rings; Swivels; Ear Wires; Bars and Stampings used in manufacture of jewellery; Medals and Medallions of Gold and Silver; Buckles, Badges, Clasps, Slides, Buttons, and other Ornaments of Gold or Silver for Attire; Combined Bracelets and Watches; Gold or Silver Safety Pins; Gold or Silver Bags and Purses; Lace, Braid, and Cord, and all articles n.e.i. partly or wholly made of gold or silver - - - - - ad val.	30 per cent.	40 per cent.
316. Jewellery, Imitation, n.e.i. and Imitation Precious Stones ad val.	35 per cent.	45 per cent.
317. Watch and Clock Main and Hair Springs; Magnetic Compasses of all kinds except for external wear and except those of gold or silver or mounted in gold or silver; Ships' Chronometers, Patent Logs, and Sounding Machines; Microscopes; Telescopes; and Clinical Thermometers - - - - - ad val.	Free	10 per cent.
318. Watches, Clocks, and Chronometers, n.e.i.; Opera, Field, and Marine Glasses; Pedometers; and Pocket Counters and the like - - - - - ad val.	20 per cent.	30 per cent.
319. Gramophones, Phonographs, and other Talking Machines, including cases (but not horns) imported with Machines; and Records - - - - - ad val.	Free	10 per cent.
320. (A) Home Kinematographs - - - - -	Free	Free
(B) Kinematographs n.e.i. - - - - - ad val.	25 per cent.	35 per cent.
(C) Films for Kinematographs—		
(1) Sensitized Films, and Films n.e.i. - - - - -	Free	Free
(2) Exposed or Developed Films representing Dramatic or Australian Subjects - per lineal foot	1½d.	2d.
321. Spectacles and Spectacle Frames (not being partly or wholly of gold), Spectacle Glasses and Lenses, and Magnifying and Reading Glasses mounted except when the mountings are partly or wholly of gold or silver - ad val.	Free	10 per cent.
322. Spectacle Cases, of all kinds not being partly or wholly of gold or silver, or gold or silver plated - - - - - ad val.	15 per cent.	20 per cent.



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IMPORT DUTIES—continued.

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>DIVISION XII.—HIDES, LEATHER, AND RUBBER.</b>		
<b>323. Hides and Skins, viz. :—</b>		
(A) Goat and Sheep Skins, raw . . . . .	Free	Free
(B) Goat Skins, pickled . . . . .	10 per cent.	10 per cent.
(C) Hides, Limed or Fleshed or Split . . . . .	3s.	3s.
<b>324. Leather, viz. :—</b>		
(A) Chamois Leather . . . . .	Free	Free
(B) Crust or Rough Tanned Goatskins, Persian Sheepskins and Skivers; Hogskins . . . . .	10 per cent.	10 per cent.
(C) (1) Patent and enamelled . . . . .	2d.	2½d.
(2) Calf, other than Patent and Enamelled . . . . .	20 per cent.	25 per cent.
(3) N.E.I. . . . .	25 per cent.	30 per cent.
(D) Belt Butts . . . . .	20 per cent.	25 per cent.
<b>325. (A) Leather Manufactures n.e.i.; Leather cut into shape; Harness n.e.i.; Razor Straps; Whips, including keepers, thongs and lashes . . . . .</b>	30 per cent.	35 per cent.
<b>(B) Harness and Buggy Saddles . . . . .</b>	6s.	7s.
or ad val.	30 per cent.	35 per cent.
whichever rate returns the higher duty		
<b>326. Leather, Rubber, Canvas, and Composition Belting, and Green Hide for Belting and other purposes . . . . .</b>	25 per cent.	30 per cent.
<b>327. Slipper Forms and Piece Goods suitable for Boots, Shoes, and Slippers; under Departmental By-laws . . . . .</b>	Free	10 per cent.
<b>328. Goloshes, Rubber Sand Boots and Shoes and Plimsolls . . . . .</b>	ad val.	25 per cent.
<b>329. Boots, Shoes, Slippers, Clogs, Pattens, and other footwear (of any material), n.e.i.; and Boot and Shoe Uppers and Tops; Cork, Leather, or other Socks or Soles n.e.i. . . . .</b>	ad val.	35 per cent.
<b>330. Boots, Rubber, viz. :—</b>		
Gum and Wading Boots . . . . .	Free	10 per cent.
<b>331. Rubber and Rubber Manufactures, viz. :—</b>		
(A) Indiarubber, crude; Rubber Waste; Hard Rubber, in sheets; Rubber Thread; Boot and Apparel Elastics; Masticated Rubber . . . . .	Free	Free
(B) Indiarubber, powdered or reclaimed . . . . .	10 per cent.	15 per cent.
<b>332. (A) India-rubber Syringes, Enemas, Injection Bottles, Urinals; and Air and Water Beds; Air Cushions and Pillows; and cut-sheet Surgical Tubing . . . . .</b>	ad val.	20 per cent.
<b>(B) Rubber and other Hose; Rubber Manufactures, n.e.i., and Articles, n.e.i., in which rubber forms a part; including Bandages, Elastic Stockings, Leggings, Knee Caps, Thigh-pieces and Wristlets; Hat-makers' Press Bags and Rings; Gas Bags; Soles, Pads, and Heels; Cash Mats; Rubbered Tyre Fabric; Tyre Rubber; Rubber Stoppers or Corks; Photographic Accessories of Rubber not being Integral Parts of Cameras . . . . .</b>	ad val.	25 per cent.
<b>(C) Floor and Carriage Mats of Rubber . . . . .</b>	ad val.	15 per cent.

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IMPORT DUTIES—*continued*.

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division XII.—Hides, Leather, and Rubber—<i>continued</i>.</b>		
333. (A) Pneumatic Rubber Tyres, and Tubes therefor, valved or unvalved—		
(1) Covers weighing each 2½ lb. or less; Tubes weighing each 1 lb. or less - - - - - ad val.	25 per cent.	35 per cent.
(2) Covers weighing each over 2½ lbs.; Tubes weighing each over 1 lb. - - - - - per lb. or ad val.	1s. 6d. 25 per cent.	2s. 35 per cent.
whichever rate returns the higher duty		
(B) Rubber Tyres other than pneumatic - - - - - ad val.	25 per cent.	25 per cent.
<b>DIVISION XIII.—PAPER AND STATIONERY.</b>		
334. Paper*, viz.:—		
(A) Pulp, for manufacturing Paper - - - - - ad val.	Free	5 per cent.
(B) Paper Shavings and Waste Paper for Paper making - - - - - ad val.	Free	5 per cent.
(C) Printing (glazed, unglazed, mill-glazed, or coated) in rolls or sheets not less than 20 by 25 inches or its equivalent and not ruled or printed in any way - ad val.	Free	10 per cent.
(D) Copying, Manifold Copying, Tissue, and Tissue Cap Paper and Paper for Paper Patterns, in sheets or rolls, weight not to exceed 9 lb. for 500 sheets 20 x 30 inches - - - - - ad val.	Free	5 per cent.
(E) Monotype Paper for use in the Monotype Machine - - - - - ad val.	Free	5 per cent.
(F) (1) Writing and Typewriting Paper (plain), in sheets not less than 16 x 13 inches - - - - - ad val.	Free	5 per cent.
(2) Writing Paper in sizes less than 16 x 13 inches - - - - - ad val.	25 per cent.	30 per cent.
(G) (1) Wrapping of all colours (glazed, unglazed, or mill-glazed), 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 - - - - - per cwt.	5s. 6d.	6s. 6d.
(2) Apple Wrapping as prescribed by Departmental By-laws - - - - - ad val.	Free	10 per cent.
(3) Bags, n.e.i. - - - - - per cwt.	9s. 6d.	10s. 6d.
(H) True Vegetable Parchment— In sheets not less than 8 x 38 inches or its equivalent - - - - - ad val.	Free	5 per cent.
(I) Paper Felt or Carpet Felt Paper for the manufacture of Roofing Felt and like substances, subject to Departmental By-laws - - - - - ad val.	Free	10 per cent.
(J) Roofing, Sheathing, and Insulating Paper - - - - - ad val.	Free	5 per cent.
(K) Cartridge Paper of all colours (glazed, mill-glazed, rough or smooth) and Blotting Paper; irrespective of weight - - - - - per cwt.	5s. 6d.	6s. 6d.
(L) Surface Coated Paper, plain or embossed, also Marble and Foil Paper - - - - - ad val.	Free	10 per cent.
(M) (1) Stay Paper and Stay Cloth, gummed on one side, in rolls cut to a width of not more than two inches - ad val.	Free	5 per cent.
(2) Gummed Paper, n.e.i. - - - - - ad val.	20 per cent.	25 per cent.
(N) Emery Paper; Emery Cloth; Flint Paper (being Glass Paper); Flint Cloth; Flint Paper; Litmus Paper - - - - - ad val.	Free	5 per cent.

\* "Board," when applied to paper, means a paper which, at the size of 20 by 25 inches or its equivalent, weighs 70 lb. or over per ream of 480 sheets.

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IMPORT DUTIES—continued.

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
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Division XIII.—Paper and Stationery—continued.

331. Paper—continued.

(o) Waxed Stencil Paper, and Carbon Paper in packets or otherwise	Free	5 per cent.
(p) N. E. I., Boards n. e. i. lined or unlined, Cover Paper, Pressings, Paperhangings or Wall Papers - ad val.	15 per cent	20 per cent.
(q) Paper and Boards specially prepared for coating with photographic emulsions; Lichtpause-Rohpapier - ad val.	Free	5 per cent.
(r) Boards in the Reel for coating, subject to Departmental By-laws - - - - - ad val.	Free	5 per cent.
(s) Academy Boards - - - - - ad val.	Free	5 per cent.
(t) Millboard; Cardboard; Pasteboard; Greyboard; Leatherboard; Woodboard; and Manillaboard - ad val.	20 per cent.	25 per cent.
(u) Coated Boards - - - - - ad val.	20 per cent.	25 per cent.
(v) (1) Strawboard - - - - - per cwt.	2s.	2s. 6d.
(v) (2) Strawboard, corrugated - - - - - ad val.	25 per cent.	30 per cent.
(w) Vesta and Match-boxes, empty, n. e. i. - per gross	3d.	4d.
(x) Vesta and Match-boxes having advertisements thereon, empty - - - - - per gross	6d.	8d.
(y) Cards, Playing, in sheet or cut - per dozen packs	3s.	4s.
335. Fashion Plates and Books - - - - - ad val.	Free	10 per cent.
336. (A) Parchment, cut and uncut - - - - - ad val.	10 per cent.	15 per cent.
(B) Parchment printed - - - - - ad val.	30 per cent.	35 per cent.
337. (A) Transfers, Ceramic, for Pottery - - - - - ad val.	Free	5 per cent.
(B) Transfers, n. e. i. - - - - - ad val.	30 per cent.	35 per cent.
338. Paper, viz.—		
(A) Manufactures of, or articles partly manufactured of, framed (including the weight of the frame), or unframed, having advertisements thereon; Price Lists; Catalogues; Prospectuses; Showcards; all Printed, Photographed or Lithographed Matter, Pictures n. e. i., and Posters of all kinds used or intended to be used for advertising purposes; all Printed or Embossed Bags or Containers; Calendars, Almanacs, and Diaries; Australian Directories, Guides, and Timetables; Paper Patterns; Music (bound or in sheets); Labels of all kinds; Printed Railway, Tramway, or other Tickets; Billheads, Memorandum Forms, Circulars, and all other Printed, Ruled, or Engraved forms of Paper, n. e. i.; also Printed Wrapping Paper, and Printed Surface-coated Paper - - - - - per lb.	8d.	10d.
or ad val.	35 per cent.	40 per cent.
whichever rate returns the higher duty		
(B) Printed Matter and Photographs the property of any public institution and intended for deposit or exhibition therein - - - - -	Free	Free
339. Books n. e. i. - - - - -	Free	Free

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## IMPORT DUTIES—continued.

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division XIII.—Paper and Stationery—continued.</b>		
340. (A) Stationery, manufactured; including Bill Files and Letter Clips; Papers ruled or bordered by waterline or otherwise; Date Cases and Cards; Albums, of all kinds; Cards, and Booklets, viz., Printers', Menu, Christmas, and similar kinds; Scraps; Ink Bottles; Ink-wells; Ink Stands; Paper Knives; Memo. Slates and Tablets; Sealing and Bottling Wax; Post-cards n.e.i.; Book-markers; Writing Desks (not being furniture); Writing Cases; Stationery Cases; Paper Binders; Card Hangers; Pen Racks; Book-binders' Staples - - - - - ad val.	30 per cent.	35 per cent.
(B) Books, viz.:—Account, Betting, Cheque, Copy, Copying, Drawing, Exercise, Guard, Letter, Memo., Pocket, Receipt, Sketch, and the like - - - - - ad val.	30 per cent.	35 per cent.
(C) Manufactures of Paper n.e.i.; and Paper and Board in the form of discs, ovals, small squares, and other small shapes for all purposes when not elsewhere dutiable at a higher rate - - - - - ad val.	30 per cent.	35 per cent.
(D) Matrices for stereotyping purposes, having a superficial area of 12 square inches or under - each	1s. 6d.	2s. 6d.
For every square inch of superficial area over 12 square inches - - - - -	1½d.	2d.
341. Writing Ink and Ink Powders - - - - - ad val.	30 per cent.	35 per cent.
342. Printing Ink, invoiced at 4d. and under per lb. and in packages containing not less than 1 cwt. - - - - - ad val.	30 per cent.	35 per cent.
343. Printing and Stencilling Inks, n.e.i. - - - - - per lb. or ad val. whichever rate returns the higher duty	8d. 30 per cent.	10d. 35 per cent.
344. (A) Maps, except those of Australia or any part thereof; and Charts, n.e.i. - - - - - ad val.	Free	5 per cent.
(B) Charts for manuscript use - - - - - ad val.	30 per cent.	35 per cent.
345. Globes, geographical, topographical, and astronomical ad val.	Free	5 per cent.
346. (A) Pencils of wood, including pencils with metal or other clamps or attachments, also pen-handles of wood (including metal attachments for nibs) - ad val.	Free	5 per cent.
(B) Penholders other than of wood, not being partly or wholly of gold or silver - - - - - ad val.	Free	5 per cent.
(C) School Pen and Pencil Sets and Boxes - - - - - ad val.	Free	5 per cent.
(D) School Pencil Sets and Boxes - - - - - ad val.	Free	5 per cent.
(E) Fancy Pencils - - - - - ad val.	25 per cent.	30 per cent.
(F) Pencil cases partly or wholly of gold, silver, aluminium, or nickel; Pen and Pencil Sets and Penholders, n.e.i. ad val.	25 per cent.	30 per cent.
(G) Fountain Pens, Pencils, n.e.i., and Rulers:—		
(1) When in fancy boxes - - - - - ad val.	25 per cent.	30 per cent.
(2) When not in fancy boxes - - - - - ad val.	Free	5 per cent.
(H) Pens, n.e.i., without holders or not including holders:—		
(1) When in fancy boxes - - - - - ad val.	25 per cent.	30 per cent.
(2) When not in fancy boxes - - - - - ad val.	Free	5 per cent.

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IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
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**Division XIII.—Paper and Stationery—*continued.***

347. Paint Boxes of all kinds when completely fitted - ad val.	Free	10 per cent.
348. School and Drawing Slates ; Slate Pencils - - ad val.	Free	5 per cent.
349. Kindergarten Materials prescribed by Departmental By-laws - - - - - ad val.	Free	5 per cent.

**DIVISION XIV.—VEHICLES.**

350. Cycle Tubing and Fork Sides in the rough ; Liners, including Bent Tubing not Brazed or Plated ; Balls for Cycle Bearings - - - - - ad val.	Free	5 per cent.
351. Cycle and Motor Cycle parts n.e.i., including Steel Bars for the manufacture of Rims ; also parts, namely, Ball Heads not permanently joined and parts thereof plated or unplated, Bottom Brackets including Brackets Shells and plated or unplated Axles Cups Cranks Cotter and Locking Pins Lubricators and Chain Wheels, Hubs including Sprocket Wheels Lock Rings and Free Wheel Clutches, Lugs, Fork Ends, Bridges, Nipples, Spokes, Spoke Washers, Chains, Pedals and parts thereof, all Valves for Pneumatic Tyres, also Cyclometers, Speedometers, and Inflators not being Machines - - - - - ad val.	Free	5 per cent.
352. Cycle and Motor Cycle parts plated brazed enamelled or permanently joined n.e.i. (including rims) ; cycle accessories n.e.i. and parts thereof, including Steel Trouser Clips, Steel Toe Clips, and Bands, Parcel Carriers, Inflator Clips and Connexions, Bells, Saddles and Saddle Covers, Repair Outfits - - - - - ad val.	10 per cent.	15 per cent.
353. Bicycles, Tricycles, and similar Vehicles, n.e.i., and Frames thereof, whether partly or wholly finished each or ad val. whichever rate returns the higher duty	20s. 25 per cent.	25s. 30 per cent.
354. Motor Cycles, Side Cars, Motor Tricycles and similar Vehicles, n.e.i., and Frames thereof, whether partly or wholly finished - - - - - each or ad val. whichever rate returns the higher duty	£10 25 per cent.	£12 30 per cent.
355. Children's Tricycles and Quadricycles - - - - - ad val.	20 per cent.	25 per cent.
356. Perambulator or Go-cart parts n.e.i. - - - - - ad val.	15 per cent.	20 per cent.
357. Perambulators and Go-carts, and bodies therefor - ad val.	25 per cent.	30 per cent.
358. Aeroplanes . . . . .	Free	Free

3rd December, 1914.

IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
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Division XIV.—Vehicles—*continued.*

<b>359. Vehicle parts, viz.:</b>		
(A) Axles and Axle Boxes, Roller bearing and Ball bearing n.e.i. - - - - - ad val.	Free	5 per cent.
(B) Steel wheels n.e.i. of over 30 inches diameter in the tread, for use on railways and tramways, and all steel parts for such wheels, including axles - ad val.	Free	10 per cent.
(C) Steel-rimmed wheels of over 18 inches diameter in the tread, for use on railways and tramways, and all steel parts for such wheels, including axles - ad val.	Free	10 per cent.
(D) (1) Bodies for Railway or Tramway Vehicles propelled by Petrol, Steam, Electricity, Oil, or Alcohol ad val.	35 per cent.	45 per cent.
(2) Chassis for Railway or Tramway Vehicles propelled by Petrol, Steam, Electricity, Oil, or Alcohol ad val.	25 per cent.	30 per cent.
(3) Bodies for Vehicles with Self-contained Power propelled by Petrol, Steam, Electricity, Oil, or Alcohol, n.e.i., including Dashboards, Footboards, and Mudguards—		
(a) Single-seated Bodies - - - each	£15	£17
(b) Double-seated Bodies - - - each	£21	£24 10s.
(c) Bodies with Fixed or Movable Canopy Tops, e.g., Landalette, Limousine, Taxi-cab, and similar Types, and n.e.i. - each	£36	£42
(4) Chassis for Vehicles with Self-contained Power propelled by Petrol, Steam, Electricity, Oil, or Alcohol, n.e.i. (but not including Rubber Tyres) - ad val.	Free	10 per cent.
(E) Vehicle Parts, n.e.i., including Undergear (inclusive of Axles, Springs, and Arms), Axles n.e.i., Springs, Hoods, Wheels n.e.i., and Bodies n.e.i. - - ad val.	35 per cent.	45 per cent.
<b>360. Vehicles n.e.i. - - - - - ad val.</b>	35 per cent.	45 per cent.

## DIVISION XV.—MUSICAL INSTRUMENTS.

<b>361. Musical Instruments, parts of, and accessories:—</b>		
Actions in separate parts; Strings; Felts and Felting; Hammers and Ivories; Handles and Hinges for Pianos; Violin Mutes and Chin Rests; Holders for attaching to Band or Orchestral instruments, Pianola, Aeolian and similar records for rendering music by Mechanical Process - - - - - ad val.	Free	5 per cent.
<b>362. Military Band and Orchestral Musical Instruments:—</b>		
Bassoons; Baritones; Bombardons; Bugles; Clarionettes; Cornets; Cornophones; Cor. Anglais (Wood); Cymbals; Cor. Tenor (Brass); Contra Bassoon (Brass); Doblphones; Drums; Double Basses; Euphoniums; Flutes; Fifes; Harps; Horns, viz., Flugel, French, Koenig Tenor, and Vocal Ballad; Musette; Oboes or Hautbois; Piccoloes; Saxophones; Trombones; Trumpets; Tubas; Triangles; Violins and Violoncellos; Bagpipes; Flageolets - - - - - ad val.	Free	5 per cent.
<b>363. Metal Pipes for Pipe Organs - - - - - ad val.</b>	Free	5 per cent.
<b>364. Organs, Pipe - - - - - ad val.</b>	20 per cent.	25 per cent.

3rd December, 1914.

IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division XV.—Musical Instruments—<i>continued.</i></b>		
365. Pianos and Player Pianos—		
(A) Grand . . . . . each	£12	£15
	30 per cent.	40 per cent.
	whichever rate returns the higher duty	
(B) Upright . . . . . each	£7	£8
	30 per cent.	40 per cent.
	whichever rate returns the higher duty	
(C) Parts thereof, n.e.i., under Departmental By-laws	ad val.	15 per cent
	15 per cent	25 per cent.
366. Musical Instruments, n.e.i. ; Musical Boxes ; Pianolas, and other Attachments or Articles n.e.i., for rendering Music by Mechanical Process ; and Metronomes and the like . . . . . ad val.	20 per cent.	25 per cent.

**DIVISION XVI.—MISCELLANEOUS.**

367. Articles of an advertising character, and which would not otherwise be dutiable at a higher rate of duty under any other heading, including all Articles which would be free but for their advertising characteristics . . . ad val.	25 per cent.	30 per cent.
368. Articles specially designed and imported for the use of the Blind, Deaf, and Dumb, when imported by governing bodies of public institutions having the care thereof . . .	Free	Free
369. Articles, not included under any other heading in the Tariff, of Celluloid, Xylonite, Bone, Ivory, Pulp, Papier- maché, Indurated Fibre, or Asbestos . . . . . ad val.	25 per cent.	30 per cent.
370. Articles imported by or being the property of the Common- wealth . . . . .	Free	Free
371. Articles imported, or purchased in bond, for the official use of the Governor-General and declared as being for such official use . . . . .	Free	Free
372. Articles imported, or purchased in bond, for the official use of the State Governors and declared as being for such official use . . . . .	Free	Free
373. Articles, viz.:—Uniforms, Flags, and office requisites, for official use, imported by a Consul who is not a British subject or engaged in trade in Australia . . . . .	Free	Free
374. (A) Asbestos Millboards, Asbestos Yarn, Asbestos Cloth (with or without wire) unproofed . . . . . ad val.	Free	5 per cent.
(B) Asbestos, Cotton, and other packings, including as- bestos cloth (with or without wire) proofed with rubber ; Asbestos cord . . . . . ad val.	20 per cent.	25 per cent.
(C) Asbestos Pipe and Boiler Covering ; Asbestos Mattresses for Boilers . . . . . ad val.	20 per cent.	25 per cent.
375. (A) Atomizers for mining purposes . . . . . ad val.	Free	5 per cent.
(B) Atomizers n.e.i., Fumigators, Odorizers, Vaporizers, and the like . . . . . ad val.	15 per cent.	20 per cent.

3rd December, 1914.

IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division XVI.—Miscellaneous—<i>continued.</i></b>		
376. Bags, Purses, n.e.i., Wallets, Baskets, Boxes, Cases, or Trunks, with or without fittings, viz. :—		
(A) Fancy ; hand ; jewel ; trinket ; sporting ; travelling ; picnic ; toilet ; dressing ; glove ; handkerchief ; collar ; and work ; satchels ; reticules ; valises ; and companions - - - - -	- ad val. 30 per cent.	35 per cent.
(B) Fancy Boxes containing free goods or goods subject to a specific rate - - - - -	- ad val. 30 per cent.	35 per cent.
(C) Fancy Boxes containing goods subject to duty ad valorem to be dutiable at the same rate as the goods		
377. Baskets, viz. :—Workmen's, of rush or straw - - - - -	- ad val. Free	5 per cent.
378. Billiard Balls in the Rough - - - - -	- ad val. Free	5 per cent.
379. Blankets, Rubber or Wool for Printing Machines, Top Cloths for Ruling Machines, when imported with the machines of which they form a necessary working part, one or more as required for working the machine; and Felts and Wires for Paper Making Machines - - - - -	Free	Free
380. Brooms, Whisks, Mops, Carpet Sweepers, Vacuum Cleaners for use in the household - - - - -	- ad val. 25 per cent.	30 per cent.
381. Brushes, viz. :—		
(A) Artists', in Metal, Tin, or Quill, $\frac{1}{2}$ -inch or under, including Aerographs - - - - -	- ad val. Free	5 per cent.
(B) Hair, Tooth, Scrubbing, and other Brushes n.e.i., and Brush Sets for halls; Bristles or Hair, partly or wholly dressed (except Bristles known as China, Indian, and white French), and all mixtures for use in the manufacture of brush heads or knots - - - - -	- ad val. 30 per cent.	35 per cent.
382. Cameras and Magic or Optical Lanterns, including mounted lenses and accessories n.e.i. - - - - -	- ad val. Free	5 per cent.
383. Photographic Dry Plates and Negatives - - - - -	- ad val. 15 per cent.	20 per cent.
384. (A) Lantern Slides ; Photographic Sensitized Films ; Photographic Sensitized Papers n.e.i., Linen, or other material; Photographic Mounts; Photographic Back-grounds (mounted or unmounted); Photographs of Australian subjects; Postcards (sensitized with or without letter press); Stereoscopic Views; Powdered Magnesium; Sulphite of Soda; Nitrate of Silver; and Chloride of Gold - - - - -	- ad val. 25 per cent.	30 per cent.
(B) Photographic Materials, viz. :—		
(1) Platinotype Paper, Autotype Paper - - - - -	- ad val. Free	5 per cent.
(2) Metabisulphite of Potassium and Metabisulphite of Sodium, under Departmental By-laws - - - - -	- ad val. Free	5 per cent.
385. Coke - - - - -	- per ton 4s.	5s.
386. Copying Apparatus for duplicating typewriting and the like - - - - -	- ad val. 15 per cent.	20 per cent.
387. Cordage, Unserviceable, for paper manufacture, pursuant to Departmental By-laws - - - - -	Free	5 per cent.



3rd December, 1914.

IMPORT DUTIES—continued.

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division XVI.—Miscellaneous—continued.</b>		
388. Cordage, Metal, including Cordage of Metal with core of other material - - - - - ad val.	Free	5 per cent.
389. Fishing and Rabbit Nets and netting therefor; Fish-hooks; Floats for Fishing Nets - - - - - ad val.	Free	5 per cent.
390. Cordage, Rope, and Twines, n.e.i.; including sliver, cordage with metal core; macrame twines; fleece thread; brushmakers' and mattress twine; roping, seaming, and shop twines; and halters, and other articles n.e.i. manufactured from cord or twine ad val.	30 per cent.	35 per cent.
391. Reaper and Binder Twine and Yarn - - - - - per cwt.	6s.	7s.
392. Yarns :—		
(A) Mercerised cotton yarn - - - - -	Free	Free
(B) Coir - - - - -	Free	Free
(C) N.E.I., including Hosiery Yarn - - - - - ad val.	Free	5 per cent.
(D) Wool n.e.i. - - - - - ad val.	5 per cent.	10 per cent.
(E) Jute, Hemp, and Flax - - - - - ad val.	10 per cent.	15 per cent.
(F) Cotton Yarn n.e.i. - - - - - ad val.	10 per cent.	15 per cent.
393. Sewing and Embroidery Silks and Twists; Household Threads and Cottons; Sewing Threads and Sewing Cottons n.e.i. for manufacturing purposes - ad val.	Free	5 per cent.
394. Cork Mats, and other manufactures of Cork, n.e.i. ad val.	15 per cent.	20 per cent.
395. Corks—		
(A) Small Corks (up to 12-oz. bottles), and rings per lb. or ad val. whichever rate returns the higher duty	1s. 35 per cent.	1s. 35 per cent.
(B) N.E.I., including bungs - per lb. or ad val. whichever rate returns the higher duty	6d. 35 per cent.	6d. 35 per cent.
396. Collections of Antiquities for public institutions under Departmental By-laws - - - - -	Free	Free
397. Explosives, viz. :—		
(A) Cartridges, n.e.i. - - - - - ad val.	15 per cent.	20 per cent.
(B) Fireworks - - - - - ad val.	25 per cent.	30 per cent.
(C) Fuse, n.e.i., per coil of 24 feet or less, and in proportion for any greater quantity - per coil	½d.	¾d.
(D) Powder, Sporting; Wads for Cartridges; Caps, Percussion; Cartridges for Military purposes; Detonators; Cartridge Cases, Empty, Capped, or Uncapped; Fuse Cotton; Mining Fuses, Electrical; and Explosives, n.e.i. - - - - - ad val.	Free	5 per cent.
398. Filters n.e.i. - - - - - ad val.	20 per cent.	25 per cent.
399. Fire Brigade Appliances, n.e.i., viz. :— Fire Escape and Fire Ladders, Ladder and Hose Carriages, and Water Towers, Woven Canvas Hose 2½ inches in diameter and over, plain or rubber-lined, also life-saving appliances under Departmental By-laws - - - - - ad val.	Free.	5 per cent.

3rd December, 1914.

IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division XVI.—Miscellaneous—<i>continued.</i></b>		
400. Goods which have been passed by the Customs and subsequently sent out of the Commonwealth for repairs, which, in the opinion of the Minister, cannot be reasonably done in the Commonwealth, may, upon re-introduction, under Departmental By-laws, be admitted upon payment of duty on the dutiable value only of any repairs or additions to the goods -		
401. Goods brought back to Australia by the person who was owner at the time of exportation, or the legal representative of such owner, after exportation without drawback having been paid thereon; subject to the provisions of section 151 of the <i>Customs Act 1901-10</i> -	Free	Free
402. Hair and Fibre, curled, suitable for upholstering purposes ad val.	25 per cent.	30 per cent.
403. Manures -	Free	Free
404. Minor articles, prescribed by Departmental By-laws, for use in the manufacture of goods within the Commonwealth ad val.	Free	5 per cent.
405. Models of inventions and other improvements in the Arts and Manufactures and models of Ships -	Free	Free
406. Natural History, specimens of; models and wall diagrams for illustration of natural history -	Free	Free
407. Ophthalmic Instruments and Appliances; including Cases of Trial Lenses; Caustic Holders; Demonstrating Apparatus; Eye Douches; Electro Magnets; Eye Compresses; Eye Guards; Ophthalmic Lamps; Ligature Bottles and Troughs; Ophthalmoscopes; Optometers; Perimeters; Pupilometers; Sterilizing Apparatus for Solutions; Operation Tables; Temperature Regulator; Test Types; Tests for Colour Vision; Trial Cases; Trial Drums; Trial Frames; Dressing Trays; Instrument Trays -	Free	Free
408. Outside Packages n.e.i., including the sole containing package, in which goods are ordinarily imported, when containing such goods -	Free	Free
409. Passengers' personal effects; Passengers' Furniture and Household Goods which have been in actual use by such passengers for at least one year, not exceeding £50 in value for each adult passenger* -	Free	Free
410. (A) Pictures n.e.i., including Scripture Cards of all kinds ad val.	Free	5 per cent.
(B) Oil or Water Colour Paintings n.e.i. other than those by Australian students or Australian artists abroad each or ad val.	£1 25 per cent.	£1 5s. 30 per cent.
whichever rate returns the higher duty		
(C) Oil or Water Colour Paintings, framed or unframed, imported by or presented to Public Art Galleries other Public Institutions Cathedrals or Churches, under Departmental By-laws -	Free	Free
(D) Photographs Prints Photogravures and the like, wholly or partly coloured by hand - ad val.	30 per cent.	35 per cent.

\* Two members of a family, being children, may be reckoned as one adult.

3rd December, 1914.

IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division XVI.—Miscellaneous—<i>continued.</i></b>		
411. Pictures, being coloured supplements for newspapers, under Departmental By-laws . . . . . per lb.	8d.	10d.
412. Pictorial Illustrations and Casts and Models for Teaching purposes, when imported by and for the use of Universities, Colleges, or Schools, or Public Institutions . . . . .	Free	Free
413. Pipes, Smoking, n.e.i., and Cigar and Cigarette Holders, and accessories; Smokers' Requisites including Cases, Tobacco Pouches, Smokers' Sets, Boxes, Match Stands, Ash Trays, Smokers' Lamps, Cigar Stands, and Lighters . . . . . ad val.	20 per cent.	25 per cent.
414. Pipes, Smoking, wholly of clay . . . . . per gross	1s.	1s. 6d.
415. Plates, Prepared, for Engravers and Lithographers . . . . . ad val.	Free	5 per cent.
416. (A) Scientific Instruments and Apparatus, and materials for scientific purposes, for use in Universities, Colleges, Schools, Public Hospitals or any Public Institution, and which cannot reasonably be manufactured or produced within the Commonwealth, as prescribed by Departmental By-laws . . . . .	Free	Free
(B) Metal Furniture for Public Hospitals, and which cannot reasonably be manufactured within the Commonwealth, as prescribed by Departmental By-laws . . . . .	Free	Free
417. Machinery specially designed and adapted for use in any University or Public Educational Institution for the purposes of instruction to students only, and any article which has been bequeathed or donated to the Public or to any Public Institution . . . . .	Free	Free
418. Scientific Instruments and Apparatus, viz. :—		
(A) Instruments of other material than glass for measuring the density of Liquids Solids and Gases; including Hydrometers, Saccharometers, Lactometers, Salinometers, and Barkometers, of other material than glass . . . . .	Free	Free
(B) Instruments made of glass for measuring the density of Liquids Solids and Gases; including Hydrometers, Saccharometers, Lactometers, Salinometers, and Barkometers . . . . . ad val.	15 per cent.	10 per cent.
(C) Barographs; Calorimeters; Cathetometers; Dividing Engines for graduating Bars, Tubes, and Circles; Kymographs, and Time Markers; Dial Micrometers; Microtomes; Pyrometers; Spherometers; Thermographs; Thermostats; Thermoregulators; Microscopical, Mineralogical, and Blow Pipe Cabinets (fitted); Mercury Vacuum Pumps; Viscosimeters; Vacuum Ovens for Laboratories; Drawing, Mathematical, and Surveying Instruments . . . . .	Free	Free
(D) Bacteriological Apparatus; including Counting Apparatus, Culture Dishes, Flasks and Tubes, Slide Cabinets and Trays, Staining Dishes and Plates, Stains, Incubators . . . . .	Free	Free
(E) Scientific Instruments for measuring Absorption, Dispersion, Intensity, Reflection, Refraction, and Rotation of Light, and for Colour Analysis and Colour Comparison . . . . .	Free	Free
(F) Apparatus for the Testing and Analysis of Milk, Wine, and other Agricultural Products, as prescribed by Departmental By laws . . . . .	Free	Free

3rd December, 1914.

IMPORT DUTIES—*continued.*

Tariff Items.	Tariff on Goods the Produce or Manufacture of the United Kingdom.	General Tariff.
<b>Division XVI.—Miscellaneous—<i>continued.</i></b>		
419. Surgical and Dental and Veterinary Instruments and Appliances (not being Furniture), viz. :— Amputating ; Cupping ; Dissecting ; Examining and Operating ; Veterinary ; Lint ; Gauzes ; Bandages n.e.i. ; Ligatures ; Oil Silk ; Poroplastic Felt ; Splints and Artificial Limbs and Eyes ; Surgical Pessaries, except of glass ; Operation Bags fitted with Instruments ; Syringes except of glass ; Galvano-cautery Batteries and Appliances ; Operating Tables ; Dressing and Instrument Trays ; Accident and Emergency Cases ; Hot Air Apparatus for legs and arms ; X-ray Apparatus, viz. :—X-ray tubes, tube shields, fluorescent screens, tube holders, apparatus for localisation and stereoscopic radiography ; Snake-bite Outfits ; Medicated Wool and Absorbent Wool and Surgical Dressings ; Aseptic Paper ; Impression Trays ; Dental Rubber ; Dental Alloy and Cements ; Amalgam and Gold Filling in Pellets or Cylinders	Free	Free
420. Surgical Appliances, n.e.i., including Belts, Trusses, Pads, Corsets, Braces, Breast Supports, Vaccination Shields ad val.	20 per cent.	25 per cent.
421. Theatrical Costumes and Properties as prescribed by Departmental By-laws	Free	Free
422. Thermit and other welding compounds - ad val.	20 per cent.	25 per cent.
423. Trophies won abroad and Decorations Medallions and Certificates awarded or to be awarded and sent from abroad to individuals and trophies or prizes sent by donors resident abroad for presentation or competition in Australia ; under Departmental By-laws	Free	Free
424. Vessels, including all fittings imported therewith, viz. :—		
(A) Marine, Mining, and similar Dredges - ad val.	25 per cent.	30 per cent.
(B) Vessels, n.e.i., not exceeding 500 tons gross register, trading intra-State or inter-State, or otherwise employed in Australian waters for any continuous period of three months - ad val.	25 per cent.	30 per cent.
(C) Yachts, the property of tourists visiting Australia, under such conditions as may be prescribed by Departmental By-laws	Free	Free
(D) Yachts, n.e.i., Launches and Boats - ad val.	25 per cent.	30 per cent.
(E) Vessels built in Australia ; Vessels upon which duty has been collected under this item ; Vessels owned and registered in Australia on 30th November, 1911	Free	Free
425. Wall and ceiling parts, and decorations of any materials, n.e.i. - ad val.	25 per cent.	30 per cent.
426. (A) Works of Art, framed or unframed, imported for public institutions or purposes under Departmental By-laws	Free	Free
(B) Stained Glass Windows for churches or public institutions under Departmental By-laws - ad val.	20 per cent.	25 per cent.
427. Works of Art, being Statuary not being less than £10 in value	Free	Free
428. Wattle Bark - - - - - per cwt.	1s. 6d.	1s. 6d.

3rd December, 1914.

(2) EXCISE TARIFF.

THE SCHEDULE.

That on and after the Third day of December, One thousand nine hundred and fourteen Duties of Excise be collected as hereunder set out in pursuance of the following Tariff.

All imitations to be dutiable at the rate chargeable on the goods they imitate, unless such rate is less than the rate which would otherwise be chargeable on the imitations.

“Proof” has reference to spirit of a strength equal to that of pure ethyl alcohol compounded with distilled water so that the resultant mixture, at a temperature of 60° Fahrenheit, has a specific gravity of 0.9198 as compared with that of distilled water at the same temperature.

“N.E.I.” means “not elsewhere included.”

Articles.	Rate of Duty.
<b>Beer—</b>	
Ale, Porter, and other Beer containing not less than 2 per cent. proof spirit—	
Brewed from Barley Malt and Hops exclusively . . . . .	5d.
N.E.I. . . . .	6d.
<b>Spirits—</b>	
(1) Brandy, distilled wholly from grape wine by a pot still or similar process at a strength not exceeding 40 per cent. over proof, matured by storage in wood for a period of not less than two years and certified by an officer to be pure brandy	13s.
(2) Blended Wine Brandy, distilled from grape wine, and containing not less than 25 per cent. of pure grape wine spirit (which has been separately distilled by a pot still or similar process at a strength not exceeding 40 per cent. overproof), the whole being matured by storage in wood for a period not less than two years, and certified by an officer to be brandy so blended and matured . . . . .	14s.
(3) Whisky, distilled wholly from barley malt by a pot still or similar process at a strength not exceeding 45 per cent. over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure malt whisky	13s.
(4) Blended Whisky, distilled partly from barley malt and partly from other grain, containing not less than 25 per cent. of pure barley malt spirit (which has been separately distilled by a pot still or similar process at a strength not exceeding 45 per cent. over proof), the whole being matured by storage in wood for a period of not less than two years, and certified by an officer to be whisky so blended and matured . . . . .	15s.
(5) Rum, distilled from molasses by a pot still or similar process at a strength not exceeding 45 per cent. over proof, matured by storage in wood for a period of not less than two years, and certified by an officer to be pure rum . . . . .	15s.
(6) Gin, distilled from barley malt, grain, or grape wine, and certified by an officer to be pure gin . . . . .	15s.
(7) Spirits, n.e.i. . . . .	16s.
(8) Spirit for industrial or scientific purposes, subject to Regulations	16s.
(9) Methylated spirits, subject to Regulations . . . . .	Free
(10) Spirit for fortifying Australian wine or for making vinegar, subject to Regulations . . . . .	8d.
(11) Spirits for the manufacture, from Australian products exclusively, of scents and toilet preparations, subject to Regulations	10s.
Amylic Alcohol and Fusel Oil . . . . .	16s.

3rd December, 1914.

## EXCISE DUTIES—continued.

Articles.	Rate of Duty.
<b>Saccharin</b> and other similar substitutes for sugar . . . . . per lb.	£1
<b>Starch</b> , made from imported rice delivered free for use in the manufacture of starch . . . . . per lb.	1d.
<b>Tobacco—</b>	
*Tobacco, hand-made strand . . . . . per lb.	9d.
Tobacco, manufactured, n.e.i., made in Australia, both from imported and locally-grown leaf . . . . . per lb.	1s.
Tobacco, manufactured, uncovered . . . . . per lb.	1s. 3d.
<b>Cigars—</b>	
†Hand-made . . . . . per lb.	1s.
Machine-made . . . . . per lb.	1s. 6d.
<b>Cigarettes, including the weight of the outer portion of each cigarette:—</b>	
‡Hand-made . . . . . per lb.	4s. 3d.
N.E.I. . . . . per lb.	4s. 6d.
Snuff . . . . . per lb.	2s.

\* **HAND-MADE TOBACCO.**—“Hand-made Tobacco” shall mean tobacco in the manufacture of which all operations are entirely carried on by hand without the aid of machine tools or machinery other than that used in the pressing of the tobacco.

† **HAND-MADE CIGARS.**—“Hand-made cigars” shall mean cigars in the manufacture of which every operation is performed by hand, provided that moulds may be used.

‡ **HAND-MADE CIGARETTES.**—“Hand-made” shall mean that the whole of the operations connected with the filling and completion of cigarettes shall be performed exclusively by hand.

3rd December, 1914.

(3) CUSTOMS TARIFF.

(Union of South Africa.)

SCHEDULE.

That from the third day of December, 1914, at four o'clock in the afternoon, Victorian time, duties of Customs on the dutiable goods specified in the Schedule shall, when those goods are imported from and are the produce or manufacture of the Union of South Africa, be in accordance with the rates specified in the fourth column of the said Schedule.

IMPORT DUTIES.

1st Column. No. of Item in the Customs Tariff 1914.	2nd Column. Dutiable Goods.	3rd Column. Rates of Duty under the Customs Tariff 1914.	4th Column. Rates of Duty under this Schedule.
18	Tobacco, unmanufactured - - - per lb.	4s.	3s. 3d.
19	Tobacco, unmanufactured, but entered to be locally manufactured into Tobacco or Cigarettes—to be paid at the time of removal to the factory:— (A) Unstemmed - - - per lb. (B) Stemmed, or partly stemmed, or in strips - - - per lb.	2s. 2s. 6d.	1s. 6d. 2s.
23	Tobacco, unmanufactured, but entered to be locally manufactured into Cigars—to be paid at the time of removal to the factory:— (A) Unstemmed - - - per lb. (B) Stemmed, or partly stemmed, or in strips - - - per lb.	2s. 6d. 3s.	2s. 2s. 6d.
20	Tobacco, cut - - - - - per lb.	4s. 3d.	3s. 6d.
21	Tobacco, manufactured n.e.i., including the weight of tags, labels, and other attachments - - - - - per lb.	4s.	3s. 3d.

General debate ensued.  
Progress to be reported, and leave asked to sit again.

The House resumed; Mr. Chanter reported accordingly.  
Resolved—That the House will, to-morrow, again resolve itself into the said Committee.

11. PAPER.—The following Paper was presented, by command of His Excellency the Governor-General—  
The Budget, 1914–15—Papers prepared by the Right Honorable Andrew Fisher, P.C., for the information of honorable Members on the occasion of opening the Budget of 1914–15.  
Ordered to lie on the Table, and to be printed.
12. MESSAGE FROM THE SENATE.—GOVERNMENT CONTROL OF WIRELESS TELEGRAPHY.—Mr. Speaker announced the receipt of the following Message from the Senate:—

MR. SPEAKER,

Message No. 19.

The Senate transmits to the House of Representatives the following Resolutions which have been agreed to by the Senate, and requests the concurrence of the House of Representatives therein, viz.:—

- “(1) That, in the opinion of this Senate, it is desirable that the Commonwealth Government should exercise complete and exclusive control over wireless telegraphy on land and sea areas under its jurisdiction, and that in the adoption of this scheme the Australian system of wireless, which has been by experts pronounced to be the most effective known, should be the sole system installed.
- “(2) That the manufacture of telephonic material, wireless plants, parts, and instruments, should be undertaken by the Government.”

The Senate,  
Melbourne, 3rd December, 1914.

THOS. GIVENS,  
President.

3rd December, 1914.

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13. ADJOURNMENT.—Mr. Fisher moved, That the House do now adjourn.  
Debate ensued.  
Question—put and passed.

And then the House, at a quarter past ten o'clock p.m., adjourned until to-morrow at half-past ten o'clock a.m.

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MEMBERS PRESENT.—All Members were present (at some time during the sitting) except—Mr. Abbott, Mr. Arthur\*, Mr. Carr, Mr. Jolley\*, Mr. Livingston, Mr. McWilliams, Mr. Ozanne\*, Colonel Ryrie, and Mr. Wise.

\* On leave.

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C. GAVAN DUFFY,  
*Clerk of the House of Representatives*