

1920.

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA.

No. 12.

VOTES AND PROCEEDINGS

OF THE

HOUSE OF REPRESENTATIVES.

WEDNESDAY, 24TH MARCH, 1920.

1. The House met, at three o'clock p.m., pursuant to adjournment.—Mr. Speaker took the Chair, and read Prayers.
 2. LEAVE OF ABSENCE TO MEMBER (MR. LIVINGSTON).—Mr. Hughes moved, by leave, That leave of absence for two weeks be given to the honorable Member for Barker (Mr. Livingston) on the ground of ill-health.
Question—put and passed.
 3. PAPERS.—The following Paper was presented, by command of His Excellency the Governor-General—
Electoral Administration Expenses at Elections, 1914, and Elections and Referendums, 1919.
Ordered to lie on the Table.

The following Paper was presented, pursuant to Statute—
Inter-State Commission Act—Inter-State Commission—Sixth Annual Report.
 4. WAR GRATUITY BILL.—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. Greene moved, That the debate be now adjourned.
Question—That the debate be now adjourned—put and passed.
Ordered—That the resumption of the debate be made an Order of the Day for a later hour this day.
 5. POSTPONEMENT OF ORDERS OF THE DAY.—Ordered, That the intervening Orders of the Day be postponed until after Order of the Day No. 6.
- F.255.

24th March, 1920.

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

(In the Committee.)

Mr. Greene moved the following motion, namely :—

That—

- (1) Duties of Customs,
- (2) Duties of Excise

be imposed as follow :—

That on and after the Twenty-fifth day of March One thousand nine hundred and twenty, at nine o'clock in the forenoon, Victorian time, Duties of Customs and Excise be collected as hereinunder set out in pursuance of the following Customs Tariff and Excise Tariff Schedules.

CUSTOMS TARIFF.

THE FIRST SCHEDULE.

- (1) 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.
- (2) "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 0·91976 as compared with that of distilled water at the same temperature.
- (3) The term "Iron" includes Steel.
- (4) "Wool" or "Woollen" includes all manufactures of wool or hair or combinations thereof.
- (5) "N.E.I." means "not elsewhere included."
- (6) "Departmental By-law" means By-law made by the Minister, and published in the *Gazette*.
- (7) Unless the Tariff otherwise provides or the Minister otherwise directs, any article composed of two or more materials shall be deemed for the purpose of classification to be composed wholly of the material of chief value in the article, provided that when the respective materials are of equal value the article shall be deemed for the aforesaid purpose to be composed wholly of the material that would make the article liable to the higher or highest rate of duty.
- (8) 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.
- (9) "Non-spirituous" means free from spirit or containing not more than two per cent. of proof spirit.
- (10) "Spirituous" means containing more than two per cent. of proof spirit.

IMPORT DUTIES.

24th March, 1920.

IMPORT DUTIES.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
---------------	------------------------------	----------------------	-----------------

DIVISION I.—ALE, SPIRITS, AND BEVERAGES.

1. Ale and other Beer, Porter, Cider and Perry, spirituous :—			
(A) In bulk per gallon	2s.	2s. 3d.	2s. 6d.
(B) In bottle* per gallon	2s. 6d.	2s. 9d.	3s.
2. Ale and other Beer, Porter, Cider and Perry, non-spirituous ad val.			
	25 per cent.	30 per cent.	30 per cent.
3. Spirits, † and spirituous liquors, n.e.i. :—			

* 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 vials of liquor intended for samples or other special purposes only may be entered at actual measurement.

(A) Brandy—			
(1) When not exceeding the strength of proof per gallon	27s.	27s.	28s.
(2) When exceeding the strength of proof per proof gallon	27s.	27s.	28s.
(B) Whisky, including Liqueur Whisky—			
(1) When not exceeding the strength of proof per gallon	27s.	29s.	30s.
(2) When exceeding the strength of proof per proof gallon	27s.	29s.	30s.
(C) Gin, Liqueurs, and Bitters—			
(1) When not exceeding the strength of proof per gallon	27s.	28s.	29s.
(2) When exceeding the strength of proof per proof gallon	27s.	28s.	29s.
(D) Rum, pure, distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, by a pot-still or similar process at a strength not exceeding 45 per cent. over proof and certified in the prescribed form by the competent Government official in the country of production to be pure Rum distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, under the conditions specified—			
(1) When not exceeding the strength of proof per gallon	27s.	28s.	28s.
(2) When exceeding the strength of proof per proof gallon	27s.	28s.	28s.
(E) Blended Rum, distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, containing not less than 25 per cent. of pure spirit which has been separately distilled from sugar, sugar syrup, molasses, or the refuse of sugar cane, by a pot-still or similar process at a strength not exceeding 45 per cent. over proof and certified in the prescribed form by the competent Government official in the country of production to be Rum distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, under the conditions specified and so blended—			
(1) When not exceeding the strength of proof per gallon	28s.	29s.	29s.
(2) When exceeding the strength of proof per proof gallon	28s.	29s.	29s.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division I.—Ale, Spirits, and Beverages—<i>continued.</i>			
3. Spirits, &c.— <i>continued.</i>			
(F) Spirit of strength not less than 65 per cent. over proof, denatured, or to be denatured prior to delivery :—			
(1) The produce of Papua or of any island or territory belonging to or administered under mandate by the Commonwealth, may, subject to conditions as prescribed by Departmental By-laws, be delivered for use as motor fuel on payment of duty at 1d. per gallon.			
(2) N.E.I., as prescribed by Departmental By-laws per gallon	1s.	1s.	1s.
(G) Other—			
(1) When not exceeding the strength of proof per gallon	40s.	40s.	40s.
(2) When exceeding the strength of proof per proof gallon	40s.	40s.	40s.
4. Amylic Alcohol and Fusel Oil per gallon	27s.	28s.	28s.
5. Collodion per gallon	5s.	6s. 6d.	7s. 6d.
6. Wood Naphtha, Methyl Alcohol, and Acetone per gallon	1s.	1s. 6d.	1s. 6d.
7. Bay Rum per gallon	30s.	32s. 6d.	35s.
8. Perfumed Spirits per gallon or ad val. whichever rate returns the higher duty	35s. 35 per cent.	37s. 6d. 40 per cent.	40s. 45 per cent.
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	6s. 9d.	7s.	7s.
(B) More than 25 per cent., but not more than 50 per cent. of proof spirit per gallon	13s. 6d.	14s.	14s.
(C) More than 50 per cent., but not more than 75 per cent. of proof spirit per gallon	20s. 3d.	21s.	21s.
(D) More than 75 per cent. of proof spirit, but not over proof per gallon	27s.	28s.	28s.
(E) Over proof per proof gallon	27s.	28s.	28s.
10. Ethers and Chloroform, viz. :—			
(A) Sulphuric Ether, Anæsthetic Ether n.e.i., Ether Purificatus, and Chloroform, containing not more than 5 per cent. of proof spirit per gallon	6s.	7s. 6d.	8s.
(B) N.E.I., containing not more than 5 per cent. of proof spirit ad val.	15 per cent.	20 per cent.	25 per cent.
(C) Containing more than 5 per cent. of proof spirit per gallon	27s.	28s.	28s.
(D) Ethyl Chloride, spirituous or non-spirituous per fluid ounce	1s. 3d.	1s. 9d.	2s.

24th March, 1920.

IMPORT DUTIES—*continued*.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division I.—Ales, Spirits, and Beverages—<i>continued</i>.			
11. (A) Amyl Acetate and Ethyl Acetate, non-spirituous - ad val.	35 per cent.	40 per cent.	45 per cent.
(B) Ethereal Fruit Essences and Artificial Fruit Essences Ethers Aromas and Flavours, non-spirituous, n.e.i. ad val.	20 per cent.	25 per cent.	30 per cent.
12. Wine, Sparkling* - - - - - per gallon	25s.	25s.	28s.
* Three magnums, six reputed quarts, twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.			
13. Wine, Still (including Medicated and Vermouth) :—			
(A) In bulk - - - - - per gallon	12s. 6d.	12s. 6d.	14s.
(B) In bottle† - - - - - per gallon	15s.	15s.	18s.
(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	9d.	9d.	1s.
(D) Containing more than 40 per cent. of proof spirit per gallon	27s.	28s.	28s.
† Six reputed quarts, twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.			
14. Wine (Grape), unfermented - - - - - per gallon	3s.	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	6s. 6d.	6s. 9d.	6s. 9d.
(B) More than 25 per cent., but not more than 50 per cent. of proof spirit - - - - - per gallon	13s.	13s. 6d.	13s. 6d.
(C) More than 50 per cent. of proof spirit - - - - - per gallon	27s.	28s.	28s.
16. Limejuice and other Fruit Juices n.e.i., and Fruit Syrups, and liquid substitutes therefor, non-spirituous :—			
(A) In bulk - - - - - per gallon	1s. 3d.	1s. 6d.	1s. 6d.
(B) In bottle - - - - - per gallon	2s.	2s. 3d.	2s. 3d.
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.	40 per cent.

DIVISION II.—TOBACCO AND MANUFACTURES THEREOF.

18. Tobacco, unmanufactured - - - - - per lb.	4s. 8d.	4s. 8d.	4s. 8d.
19. Tobacco, unmanufactured, entered to be locally manu- factured into Tobacco or Cigarettes—to be paid at the time of removal to the factory :—			
(A) Unstemmed - - - - - per lb.	2s.	2s.	2s.
(B) Stemmed, or partly stemmed, or in strips - per lb.	2s. 6d.	2s. 6d.	2s. 6d.
20. Tobacco, cut, n.e.i. - - - - - per lb.	4s. 11d.	4s. 11d.	4s. 11d.
21. Tobacco, manufactured n.e.i., including the weight of tags, labels, and other attachments - - - - - per lb.	4s. 8d.	4s. 8d.	4s. 8d.
22. Cigarettes, including weight of cards and mouth-pieces con- tained in inside packages; Fine Cut Tobacco, suitable for the manufacture of Cigarettes - - - - - per lb.	10s. 6d.	11s.	11s.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
---------------	------------------------------	----------------------	-----------------

Division II.—Tobacco and Manufactures thereof—*continued.*

23. Tobacco, unmanufactured, 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.	2s. 6d.
(B) Stemmed, or partly stemmed, or in strips . . . per lb.	3s.	3s.	3s.
24. Cigars, including the weight of bands and ribbons . per lb.	10s.	11s.	11s.
25. Snuff per lb.	6s. 6d.	6s. 6d.	6s. 6d.
26. Tobacco destroyed for manufacture of Sheepwash or other purposes, as prescribed by Departmental By-laws . .	Free	Free	Free

DIVISION III.—SUGAR.

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

DIVISION IV.—AGRICULTURAL PRODUCTS AND GROCERIES.

33. Animal Foods, n.e.i. per cental	2s.	2s.	2s.
34. Animals, living (except for stud purposes), viz.:—			
(A) Sheep per head	2s.	2s.	2s.
(B) Pigs per head	5s.	5s.	5s.
(C) Horned Cattle per head	10s.	10s.	10s.
(D) Horses per head	10s.	10s.	10s.
35. Annatto, liquid and solid, in packages over 1 lb. net .	Free	Free	Free
36. Arrowroot :—			
(A) Packed for household use per lb.	1½d.	1½d.	1½d.
(B) N.E.I. per lb.	1d.	1d.	1d.
37. Bacon and Hams, partly or wholly cured per lb.	3d.	4d.	4d.
38. Biscuits per lb.	1½d.	2d.	2d.
39. Blue, Laundry per lb.	2d.	2d.	2d.
40. Broom Corn Millet and Rice Straw per cental	4s.	4s.	4s.
41. (A) Butter and Cheese per lb.	3d.	3d.	3d.
(B) Butter substitutes as prescribed by Departmental By-laws per lb.	3d.	3d.	3d.

24th March, 1920.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division IV.—Agricultural Products and Groceries—continued.			
42. Candles, Tapers, and Night Lights :—			
(A) Wax, wholly or in part per lb.	1½d.	2d.	2d.
(B) N.E.I. per lb.	1d.	1½d.	1½d.
43. Coffee and Chicory :—			
(A) Raw and kiln dried per lb.	3d.	3d.	3d.
(B) Roasted, or ground ; in liquid form ; or mixed with milk or other substance per lb.	6d.	6d.	6d.
(C) Substitutes per lb.	6d.	6d.	6d.
44. Confectionery, Cocoa and Chocolate, viz. :—			
(A) Cocoa Beans, whole or broken, raw ; Cocoa shells, raw	Free	Free	Free
(B) (1) Cocoa Beans Shells and Nibs, roasted ; Cocoa Mass Paste or Slab, unsweetened per lb.	½d.	¾d.	¾d.
(2) Cocoa Mass Paste or Slab, sweetened per lb.	3d.	3½d.	3½d.
or ad val.	30 per cent.	40 per cent.	40 per cent.
whichever rate returns the higher duty			
(C) Cocoa Butter and substitutes therefor ; Caramel ; Caramel Paste and Caramel Butter per lb.	1½d.	2d.	2d.
(D) Cocoa and Chocolate, for potable use, in powdered or granulated form per lb.	3d.	4d.	5d.
(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.	3d.	3½d.	3½d.
or ad val.	35 per cent.	45 per cent.	45 per cent.
whichever rate returns the higher duty			
(F) Confectionery, ornamental but not edible ad val.	25 per cent.	30 per cent.	30 per cent.
45. Copra	Free	Free	Free
46. Egg albumen, dry per lb.	2s. 6d.	3s.	3s.
47. Egg contents, being yolk and albumen combined, dry per lb.	1s. 4d.	1s. 8d.	1s. 8d.
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 denatured, as prescribed by Departmental By-laws	Free	Free	Free
49. Egg yolk, dry per lb.	1s.	1s.	1s. 6d.
50. Eggs, in shell per dozen	6d.	8d.	9d.
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	Free
(B) Fresh, smoked or dried (but not salted), or preserved by cold process per lb.	1d.	1d.	1½d.

24th March, 1920.

IMPORT DUTIES—*continued*.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division IV.—Agricultural Products and Groceries—<i>continued</i>.			
51. Fish, viz.— <i>continued</i> .			
(c) Preserved in tins or other air-tight vessels including the weight of liquid contents - - - per lb.	1d.	1½d.	2½d.
(d) Potted or concentrated, including extracts of, and caviare - - - - - ad val.	25 per cent.	25 per cent.	25 per cent.
(e) N.E.I. - - - - - per cwt.	5s.	6s.	6s.
(f) Oysters, fresh, in the shell - - - per cwt.	2s.	2s.	2s.
52. Fruits, Fresh, viz. :—			
(A) Bananas - - - - - per cental	1s. 6d.	2s. 6d.	2s. 6d.
(B) Citrus - - - - - per lb.	¾d.	1d.	1d.
(c) N.E.I., including fresh Lychee nuts - per cental	3s.	6s.	6s.
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.	3d.	3d.	3d.
(B) Dates - - - - - per lb.	1d.	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	9d.	1s.	1s. 3d.
(B) Half-pints and over quarter-pints - per dozen	1s. 3d.	1s. 9d.	2s.
(C) Pints and over half-pints - per dozen	2s. 6d.	3s. 6d.	4s.
(D) Quarts and over pints - per dozen	5s.	7s. 6d.	8s. 6d.
(E) Exceeding a quart - per gallon	1s. 9d.	2s. 6d.	3s.
(F) When preserved in spirituous liquid, additional duty to be paid on the liquid - per gallon	27s.	28s.	28s.
(G) Ginger in brine or syrup for the manufacture of Preserved Ginger, as prescribed by Departmental By-laws - - - - -	Free	Free	Free
55. Infants' and Invalids' Foods as prescribed by Departmental By-laws - - - - -	Free	Free	Free
56. Ginger, green - - - - - per lb.	1d.	1d.	1d.
57. Grain and Pulse, not prepared or manufactured, viz. :—			
(A) Wheat - - - - - per cental	Free	2s.	2s.
(B) Barley - - - - - per cental	2s.	2s.	2s.
(C) Maize - - - - - per cental	1s. 6d.	2s.	2s.
(D) N.E.I. - - - - - per cental	1s. 6d.	1s. 6d.	1s. 6d.
58. Grain and Pulse, prepared or manufactured, viz. :—			
(A) Bran, Pollard, and Sharps - - - per cental	1s.	1s.	1s. 3d.
(B) Wheaten Flour - - - - - per cental	Free	2s. 6d.	2s. 6d.
(C) Corn Flour - - - - - per lb.	2d.	2d.	2d.
(D) Semolina - - - - - per lb.	Free	½d.	½d.
(E) N.E.I., including Phosphorized Wheat. - per lb.	½d.	½d.	½d.
59. Hay and Chaff - - - - - per cwt.	1s.	1s.	1s.
60. Herbs dried not medicinal - - - per lb.	4d.	4d.	5d.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division IV.—Agricultural Products and Groceries—<i>continued.</i>			
61. (A) Honey - - - - - per lb.	1½d.	2d.	2d.
(B) Jams, and Jellies, including Calves' Foot but not Meat Jellies - - - - - per lb.	3d.	3d.	3d.
(C) Jelly Crystals and Jelly Powders - - - per lb.	4d.	4d.	5d.
62. Hops - - - - - per lb.	6d.	9d.	1s.
63. Isinglass—			
(A) Packed for household use - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
(B) N.E.I. - - - - - - - - - - - - - - - - -	Free	Free	Free
64. Lard and Lard Oil; and Refined Fats, n.e.i. - - - per lb.	1d.	1½d.	2d.
65. Linseed Cake and Oil Cake - - - - - per cental	1s.	1s.	1s. 3d.
66. Linseed for the manufacture of oil and cake and Linseed for cultivation, as prescribed by Departmental By-laws	Free	Free	Free
67. Linseed Meal - - - - - per cental	4s.	4s.	4s.
68. Linseed n.e.i. - - - - - per cental	2s.	2s.	2s. 6d.
69. Liquorice—			
(A) Root in its natural state or decorticated - - -	Free	Free	Free
(B) Crude; Crude Paste; and Blook Juice - per lb.	1d.	1d.	1d.
(C) N.E.I.—			
(1) When the Home Consumption value, including the inside packages, exceeds 1s. per lb. ad val.	25 per cent.	30 per cent.	35 per cent.
(2) Otherwise - - - - - per lb.	2½d.	3d.	3½d.
70. Macaroni and Vermicelli - - - - - per lb.	1d.	1½d.	2d.
71. Malt Extract, non-spirituous, including Peptonized Malt Extract - - - - - per lb.	2d.	2d.	2½d.
72. Malt, including granulated, maize, and rice Malts and roasted or torrified Barley - - - - - per cental	6s.	6s.	7s.
73. Matches and Vestas of all kinds :—			
(A) In boxes containing 100 or less of Matches or Vestas—			
(1) Wax - - - - - per gross of boxes	8d.	1s. 3d.	1s. 6d.
(2) Wood - - - - - per gross of boxes	1s. 1d.	1s. 6d.	2s.
(B) In boxes containing over 100, but not exceeding 200 Matches or Vestas—			
(1) Wax - - - - - per gross of boxes	1s. 4d.	2s. 6d.	3s.
(2) Wood - - - - - per gross of boxes	2s. 2d.	3s.	4s.
(C) For each additional 100, or portion of 100 Matches or Vestas per box, an additional duty as follows :—			
(1) Wax - - - - - per gross of boxes	8d.	1s. 3d.	1s. 6d.
(2) Wood - - - - - per gross of boxes	1s. 1d.	1s. 6d.	2s.
(D) When in boxes upon which the number of Matches contained therein is not printed or stamped, in addi- tion to the duties set out in (A), (B), (C) above per gross of boxes	2s.	2s.	2s.

24th March, 1920.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division IV.—Agricultural Products and Groceries—continued.			
74. Meats, Poultry, Game, and Soup, viz.:—			
(A) Fresh or smoked per lb.	2d.	2½d.	2½d.
(B) Potted or concentrated, including extracts of, and Meat Jellies ; Preparations in dry form for making Soup ad val.	30 per cent.	35 per cent.	40 per cent.
(C) Preserved in tins or other air-tight vessels, including the weight of liquid contents - per lb.	2d.	2d.	2½d.
(D) Preserved by cold process per lb.	2d.	2d.	3d.
(E) N.E.I. per cwt.	5s.	6s.	6s. 6d.
75. Milk (including Cream)—			
(A) Preserved, Condensed, Concentrated, Peptonized, and frozen :—			
(1) Sweetened per lb.	2d.	2½d.	3d.
(2) Unsweetened per lb.	2d.	2½d.	3d.
(B) Dried or in Powder form per lb.	3d.	4d.	4d.
(C) Malted Milk per lb.	6d.	7d.	8d.
76. Mustard, including French Mustard per lb.	3d.	4d.	5d.
77. Mustard Seed	Free	Free	Free
78. Nuts—Edible, viz.:—			
(A) Coconuts, whole, for the manufacture of Coconut Oil and Oil Cake and other substances, as prescribed by Departmental By-laws	Free	Free	Free
(B) Coconuts, whole per cwt.	1s.	1s.	1s.
(C) Coconuts, prepared per lb.	2d.	2d.	3d.
(D) Unshelled per lb.	2d.	2d.	3d.
(E) Kernels, Pastes and Meals per lb.	4d.	4d.	6d.
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, n.e.i. ; Goods, n.e.i., put up for retail sale ad val.	20 per cent.	25 per cent.	30 per cent.
80. Onions, in their natural state per cwt.	1s.	1s.	1s. 6d.
81. Peel, preserved in liquid, including the weight of the liquid per lb.	1d.	1d.	1½d.
82. Pickles, Sauces, Chutney, Olives, and Capers—			
(A) Quarter-pints and smaller sizes per doz.	9d.	1s.	1s. 3d.
(B) Half-pints and over quarter-pints per doz.	1s. 3d.	1s. 9d.	2s.
(C) Pints and over half-pints per doz.	2s. 6d.	3s. 6d.	4s.
(D) Quarts and over pints per doz.	5s.	7s. 6d.	8s. 6d.
(E) Exceeding a quart per gal.	1s. 9d.	2s. 6d.	3s.
(F) Curry manufactured, whether paste or powder per lb.	3d.	3d.	3d.
(G) Soy, for Sauces, in packages containing over 10 gallons, as prescribed by Departmental By-laws	Free	Free	Free
83. Potatoes, in their natural state per cwt.	1s.	1s.	1s.
84. Rennet—			
(A) In liquid form per gallon	6s.	7s.	8s.
(B) N.E.I. ad val.	25 per cent.	30 per cent.	40 per cent.

24th March, 1920.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division IV.—Agricultural Products and Groceries—continued.			
85. Rice—			
(A) Uncleaned	Free	Free	Free
(B) N.E.I., including Rice Meal and Rice Flour per cental	3s.	3s.	3s.
86. Rice Root	Free	Free	Free
87. Sago and Tapioca—			
(A) Packed for household use per lb.	1d.	1d.	1d.
(B) N.E.I.	Free	Free	Free
88. Salt, and table preparations thereof, in packages of any description, not exceeding 14 lb. net weight ad val.	20 per cent.	25 per cent.	30 per cent.
89. Salt—			
(A) Brown, Light Brown, Pink, or Dark Red Rock per ton	Free	15s.	20s.
(B) N.E.I. per ton	20s.	25s.	30s.
90. Sausage casings	Free	Free	Free
91. (A) Seeds and Nuts, n.e.i., for the manufacture of Oils, Oil Cake and other by-products, as prescribed by Departmental By-laws	Free	Free	Free
(B) Seed—Canary, Hemp and Rape; also mixtures in which such seeds predominate, n.e.i. per cental	4s.	4s.	5s.
92. Seed—Cotton, Kapok, and Sesame per cental	4s.	4s.	4s.
93. Seed—Lucerne per lb.	6d.	6d.	6d.
94. Soap—			
(A) Toilet, Fancy, or Medicated per lb. or ad val.	6d.	8d.	9d.
whichever rate returns the higher duty	35 per cent.	40 per cent.	45 per cent.
(B) N.E.I.; Soap Substitutes and Compounded Detergents for washing and cleansing purposes, not including saponaceous disinfectants ad val.	30 per cent.	35 per cent.	40 per cent.
95. Sparklets, for aerating waters	Free	Free	Free
96. Spices—			
(A) Unground, n.e.i. per lb.	2d.	2d.	2d.
(B) Ground, n.e.i. per lb.	4d.	4d.	4d.
(C) Unground, for manufacturing purposes, as prescribed by Departmental By-laws	Free	Free	Free
97. Starch per lb.	2d.	2½d.	3d.
98. Starch Flours, including Custard Powders per lb.	2d.	2½d.	3d.
99. Straw per cwt.	1s.	1s.	1s.
100. Tea—			
(A) In packets not exceeding 20 lb. net weight per lb.	1d.	1d.	1d.
(B) N.E.I.	Free	Free	Free

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
---------------	------------------------------	----------------------	-----------------

Division IV.—Agricultural Products and Groceries—*continued.*

101. Vegetables, dried, drysalted, concentrated, compressed, or powdered - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
102. Vegetables, n.e.i. - - - - - per cental	2s.	2s.	2s.
103. Waxes—			
(A) Mixed or Compounded, liquid or solid; Shoemakers' Wax - - - - - per lb.	1d.	1d.	1½d.
(B) Vegetable, for manufacturing purposes, as prescribed by Departmental By-laws - - - - -	Free	Free	Free
104. Waxes, n.e.i., including Stearine, Paraffine Wax, Beeswax, Carnauba, Ceresine, Japanese or Vegetable Wax, Vegetable Wax n.e.i. - - - - - per lb.	1d.	1d.	1½d.

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

105. Piece Goods,* viz. :—

* DEFINITION OF PIECE GOODS.—When material is defined by selvedge or by pattern for cutting up into separate articles, and is not elsewhere specified, 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.

(A) (1) Cotton, Linen, and other piece goods, n.e.i.; Oil Baize not containing wool - - - - - ad val.	Free	5 per cent.	15 per cent.
(2) Calico, for bag making, as prescribed by Departmental By-laws - - - - -	Free	Free	Free
(B) Cotton and Linen Piece Goods defined for cutting up for the manufacture of hemmed or hemstitched Handkerchiefs, Serviettes, Tablecloths, Towels, or Window Blinds, as prescribed by Departmental By-laws - - - - - ad val.	5 per cent.	10 per cent.	20 per cent.
(C) Piece Goods, n.e.i., other than of wool or silk, suitable for human apparel, or to be worn in connexion 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.	15 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.	25 per cent.	30 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.	25 per cent.	30 per cent.
(F) Woollen, or containing wool, n.e.i. - - - - - ad val.	30 per cent.	40 per cent.	45 per cent.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division V.—Textiles, Felts and Furs, and Manufactures thereof, and Attire—<i>continued.</i>			
105. Piece Goods— <i>continued.</i>			
(a) Hair Cloth and Cloth of Hair and Cotton or Hair and Wool combined for lining apparel - - ad val.	Free	5 per cent.	10 per cent.
(ii) Waterproofed Cloth, prepared with Rubber, Oil, or Celluloid—			
(1) Woollen or containing wool - - ad val.	30 per cent.	40 per cent.	45 per cent.
(2) Silk or containing silk, but not containing wool ad val.	20 per cent.	25 per cent.	30 per cent.
(3) Leather Cloth - - - - ad val.	5 per cent.	10 per cent.	15 per cent.
(4) N.E.I. - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
106. (A) Buttons, n.e.i., for Bonnets, Hats, Shoes, and other attire, not being partly or wholly of gold or silver; Cotton Featherstitch Braids; 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; Tinsel Thread ad val.			
	Free	5 per cent.	15 per cent.
(ii) Trimmings and Ornaments n.e.i. (except Buckles, Clasps, and Slides, of metal) for Bonnets, Hats, Shoes, and other attire, not being partly or wholly of gold or silver; Badges n.e.i.; Braids n.e.i.; Fringes n.e.i.; Frillings; Rufflings; Pleatings; Ruchings; Galoons n.e.i.; Ribbons n.e.i.; Tinselled Belting n.e.i.; Webbing n.e.i.; Belting for apparel not elsewhere specified and not being cut to length for belts ad val.	15 per cent.	20 per cent.	30 per cent.
107. Woven Materials in the piece or otherwise:—Badges; Hat and Cap Crowns; Medal Ribbons; Looping and Labels for boots; Labels and Hangers for Textile Articles including Hanger Material plain or otherwise; Ribbons, Galoons, Bands or Bandings, Tapes and the like, with printed, woven, or embroidered lettering, badge, trade name, mark or similar design for use with boots or other articles of attire; Ribbons and Galoons having not more than 48 ribs to the lineal inch ad val.			
	35 per cent.	40 per cent.	50 per cent.
108. (A) Feathers, undressed, and Down - - ad val.			
	15 per cent.	15 per cent.	15 per cent.
(B) Feathers, dressed, including Feathers made up into trimmings; also Natural Birds and Wings - ad val.	30 per cent.	35 per cent.	40 per cent.
109. (A) Artificial Flowers, n.e.i.; Artificial Plants, Fruits, Leaves, and Grain, of all kinds and materials ad val.			
	30 per cent.	35 per cent.	40 per cent.
(B) Artificial Flowers in sprays and trails per dozen sprays or trails or ad val.	3s.	3s. 3d.	3s. 6d.
whichever rate returns the higher duty	30 per cent.	35 per cent.	40 per cent.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division V.—Textiles, Felts and Furs, and Manufactures thereof, and Attire—<i>continued.</i>			
110. Apparel, articles of, viz. :—			
(A) (1) Blouses and Skirts, of cotton, linen, or other material n.e.i. - - - - - each	1s.	1s. 6d.	2s.
(2) Blouses and Skirts of wool or silk, or containing wool or silk - - - - - each	2s.	3s.	4s.
(3) Coats, Girls' - - - - - each	1s. 6d.	2s.	2s. 6d.
(4) Coats, Women's - - - - - each	3s. 6d.	5s.	6s. 6d.
(5) Costumes, of cotton, linen, or other material n.e.i. - - - - - each	3s.	4s. 6d.	6s.
(6) Costumes of wool, or containing wool (except the costumes enumerated in sub-item (A) (7)) - - - - - each	5s.	7s. 6d.	10s.
(7) Costumes, of silk or containing silk - - - - - each	7s. 6d.	11s.	15s.
and in addition to the rates specified in sub-items (1) to (7) - ad val.	25 per cent.	30 per cent.	40 per cent.
or the rates imposed by sub-item (B) if higher			
(B) Apparel, n.e.i., for the human body, partly or wholly made up, including materials cut into shape therefor; also material defined by pattern or design for manufacture into Apparel; Second-hand Apparel not imported for sale or trade and not exceeding a total value of £5 - - - - - ad val.	40 per cent.	50 per cent.	55 per cent.
111. Articles of natural or imitation hair :—			
(A) Wigs, Transformations, and Fringes including Scalps or Patches - - - - - each	10s.	12s.	12s.
or ad val.	20 per cent.	25 per cent.	25 per cent.
whichever rate returns the higher duty			
(B) Switches - - - - - each	5s.	6s.	6s.
or ad val.	20 per cent.	25 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.	35 per cent.
112. Furs and other Skins and articles made thereof :—			
(A) Apparel or Attire or other article in part or wholly made up, including Furs or other Skins sewn together - - - - - ad val.	40 per cent.	50 per cent.	55 per cent.
(B) Fur and other Skins n.e.i., dressed or prepared for making up - - - - - ad val.	15 per cent.	15 per cent.	20 per cent.
(C) Hatters' Fur, not on the skin - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
113. Gloves (except of rubber), viz.—			
(A) Harvesting, Driving, Housemaids', and Gardening - - - - - ad val.	25 per cent.	35 per cent.	40 per cent.
(B) N.E.I., including Mittens - - - - - ad val.	10 per cent.	15 per cent.	25 per cent.
114. Hats, Caps, and Bonnets—			
(A) Firemen's Helmets and Miners' Hats - - - - - ad val.	Free	Free	10 per cent.
(B) Wool Felt Hats, in any stage of manufacture - - - - - per dozen	15s.	20s.	25s.
or ad val.	35 per cent.	40 per cent.	45 per cent.
whichever rate returns the higher duty			

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division V.—Textiles, Felts and Furs, and Manufactures thereof, and Attire—<i>continued.</i>			
114. Hats, &c.— <i>continued.</i>			
(c) Fur Felt Hats, in any stage of manufacture			
per dozen	24s.	30s.	36s.
or ad val.	35 per cent.	40 per cent.	45 per cent.
whichever rate returns the higher duty			
(d) Caps and Sewn Hats, n.e.i.	8s.	10s.	12s.
per dozen	35 per cent.	40 per cent.	45 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.	30 per cent.	40 per cent.	45 per cent.
ad val.			
115. Socks and Stockings for human attire, viz.:—			
(A) Cotton	30 per cent.	40 per cent.	45 per cent.
ad val.			
(B) Woollen or containing wool	35 per cent.	45 per cent.	50 per cent.
ad val.			
(c) Silk or containing silk, but not containing wool, and n.e.i.	30 per cent.	40 per cent.	45 per cent.
ad val.			
116. Parasols, Sunshades, and Umbrellas, n.e.i.			
ad val.	30 per cent.	35 per cent.	40 per cent.
117. Blankets, n.e.i., (except of Rubber); Blanketing; Lap Dusters; Rugs, n.e.i., including Buggy Rugs or Aprons, but not including Fur or other Skin Rugs, and Rugging			
ad val.	25 per cent.	30 per cent.	40 per cent.
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); Saddle-bug in the piece or otherwise			
ad val.	10 per cent.	15 per cent.	25 per cent.
119. Articles of Coir, viz.:—Mats, Matting, and Fenders			
ad val.	20 per cent.	25 per cent.	30 per cent.
120. (A) Articles, Textile, as under, not being piece-goods, viz.:—Articles of Furnishing Drapery and Napery, including Quilts, Table-covers, Doileys, Tray Cloths, Sheets, Pillowcases and Covers, Bolster Cases, Counter-panes, Bed Spreads, Table Mats, Splashes, Tablecloths, Runners, Mantel Borders, Toilet Sets, Bags for Linen, Brush and Comb Bags, Nightdress Cases, Anti-macassars, Handkerchief Sachets, and the like, Cosies and Cushions in part or wholly made up—			
(1) When not containing wool or silk	20 per cent.	25 per cent.	35 per cent.
ad val.			
(2) When containing wool or silk	35 per cent.	40 per cent.	50 per cent.
ad val.			
(B) Cotton or Linen Handkerchiefs and Serviettes	25 per cent.	35 per cent.	40 per cent.
ad val.			
121. (A) Curtains and Blinds, n.e.i., (not including blinds attached to rollers)—			
(1) When not containing wool or silk	20 per cent.	25 per cent.	35 per cent.
ad val.			
(2) When containing wool or silk	35 per cent.	40 per cent.	50 per cent.
ad val.			
(B) Curtain Clips, Bands, Loops and Holders, Blind Tassels and Acorns	Free	5 per cent.	10 per cent.
ad val.			

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division V.—Textiles, Felts and Furs, and Manufactures thereof, and Attire—<i>continued.</i>			
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 - ad val.	30 per cent.	35 per cent.	45 per cent.
123. (A) Waddings and Cotton Wool, n.e.i. - - - ad val.	20 per cent.	25 per cent.	30 per cent.
(B) Waste, Engine cleaning - - - ad val.	Free	Free	10 per cent.
(C) Waste, Axle - - - ad val.	10 per cent.	15 per cent.	20 per cent.
124. Braids, Fringes, or Edgings of textile materials, not being for attire - - - ad val.	Free	Free	10 per cent.
125. Felt for making polishing pads - - - ad val.	Free	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	Free	10 per cent.
127. Hop-cloth; Filter Cloth for mines and oil mills - ad val.	Free	Free	10 per cent.
128. Milling Silk - - - ad val.	Free	Free	10 per cent.
129. Hessians and Brattice Cloth; Jute Piece Goods; Bookbinders' Cloth; Bunting - - -	Free	Free	Free
130. (A) Canvas and Duck, waterproofed by treatment with any substance - - - ad val.	15 per cent.	20 per cent.	25 per cent.
(B) Canvas and Duck, n.e.i. - - - ad val.	Free	5 per cent.	15 per cent.
131. Tents, Sails, and Flags :—			
(A) Tents and Sails - - - ad val.	15 per cent.	20 per cent.	25 per cent.
(B) Flags and Banners over 1 foot in length - ad val.	20 per cent.	25 per cent.	30 per cent.
132. Diving Dresses - - - ad val.	Free	5 per cent.	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.	20 per cent.	25 per cent.	35 per cent.
134. (A) Bags Sacks Packs and Bales for Bran, Chaff, Potato, Onion, Coal and Wool; also Sugar Mats, Sugar, Corn and Flour Sacks - - -	Free	Free	Free
(B) Compressed Fodder Sacks and Ore Bags as prescribed by Departmental By-laws - - -	Free	Free	Free
135. Accoutrements, Buttons, Braid, and Lace, for Naval and Military Uniforms as prescribed by Departmental By-laws - - - ad val.	10 per cent.	15 per cent.	20 per cent.

24th March, 1920.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
---------------	------------------------------	----------------------	-----------------

DIVISION VI.—METALS AND MACHINERY.*

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

136. Iron and Steel—			
(A) Pig Iron - - - - - per ton	20s.	30s.	40s.
(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) - - - per ton	32s.	52s.	65s.
(C) Bar, Rod, Angle, Tee; Bars of fancy pattern in the state in which they leave the rollers - - - per ton	44s.	65s.	80s.
(D) Plate and Sheet (Plain)—			
(1) up to and including one-sixteenth of an inch in thickness - - - ad val.	Free	5 per cent.	10 per cent.
And on and after 1st January, 1922 - per ton	65s.	82s. 6d.	100s.
(2) exceeding one-sixteenth of an inch in thickness - - - ad val.	Free	5 per cent.	10 per cent.
And on and after 1st January, 1921 - per ton	48s.	68s.	85s.
(E) Wire - - - - - per ton	52s.	72s. 6d.	90s.
(F) Hoop - - - - - ad val.	Free	5 per cent.	10 per cent.
And on and after 1st January, 1921 - per ton	70s.	90s.	95s.
137. Aluminium and Nickel, viz :— Blocks; Cubes; Ingots; Pigs; Scrap and Granulated; Bars, Pipes, Plates, Rods; Sheets, Strips, and Tubes, not polished, plated, decorated or further manufactured - - -	Free	Free	Free
138. Antimony (known as Star Antimony); Antimonial and Lead Compounds, viz :—Type Metal, Linotype Metal; Antifriction and Plastic Metals - - - ad val.	20 per cent.	25 per cent.	35 per cent.
139. Brass, Britannia Metal; Bronze, German Silver, Gilding Metal, Nickel Silver, Phosphor Tin, Yellow Metal, and other non-ferrous alloys n.e.i., viz :—			
(A) Blocks; Ingots, Pigs; Scrap - - - ad val.	15 per cent.	20 per cent.	25 per cent.
(B) Angles, Bars, Channels, Plates, Rods, Sheets, Strips, and Tees, not plated, polished, decorated or further manufactured, but including plain tinned - - - ad val.	25 per cent.	35 per cent.	40 per cent.
(C) Pipes and Tubes, not plated, polished, decorated or further manufactured, but including plain tinned; Wire - - - ad val.	30 per cent.	40 per cent.	45 per cent.
140. Copper, viz :—			
(A) Blocks, Ingots, Pigs, Scrap - - - ad val.	10 per cent.	15 per cent.	20 per cent.
(B) Angles, Bars, Plates, Rods; Sheets, Strips, and Tee, not plated, polished; decorated or further manufactured, but including plain tinned - - - ad val.	25 per cent.	35 per cent.	40 per cent.
(C) Pipes and Tubes, not plated, polished; decorated or further manufactured, but including plain tinned; Wire, including stranded or twisted wire - ad val.	30 per cent.	40 per cent.	45 per cent.
141. Lead Sheet, and Lead Piping - - - ad val.	10 per cent.	15 per cent.	20 per cent.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
142. Platinum, viz.:—Bars, Rods, Blocks, Strips, Tubing, Pipes, Sheets and Plates - - - ad val.	Free	5 per cent.	10 per cent.
143. Scrap Iron and Steel; Materials for use as scrap iron, as prescribed by Departmental By-laws - - -	Free	Free	Free
144. Zinc and Spelter, viz.:—			
(A) Bars, Blocks, Ingots, Scrap - - - ad val.	10 per cent.	15 per cent.	20 per cent.
(B) Sheet (plain); Circles or Ingots, bored or unbored, for cyanide gold process; Zinc Blocks for marine boilers; Zinc Dust; Zinc Tubing - - - ad val.	25 per cent.	35 per cent.	40 per cent.
145. Iron and Steel, Plate and Sheet, viz.:—			
Corrugated Galvanized, Galvanized not Corrugated, and Corrugated not Galvanized - - - per ton	20s.	27s. 6d.	30s.
And on and after 1st January, 1922 - - - per ton	72s.	90s.	110s.
146. Plates, Sheets, Pipes, Tubes, Rods, Angles, Bars, Strips, and Tee, of any metal (excepting Gold, Silver, Zinc, or Tin Pipes or Tubes), plated, polished or decorated, but not including plain tinned - - - ad val.	30 per cent.	40 per cent.	45 per cent.
147. Iron and Steel, viz.:—			
Plates and Sheets, plain tinned - - - ad val.	Free	5 per cent.	10 per cent.
And on and after 1st January, 1922 - - - per ton	76s.	95s.	115s.
148. Leaf and Foil of any metal or shape, with or without embossed lettering - - - ad val.	Free	Free	15 per cent.
149. Steel, rough-shaped, for chaffcutter and other knives ad val.	Free	Free	10 per cent.
150. Steel, band or ribbon for making band-saws or band-knives ad val.	Free	Free	10 per cent.
151. Flexible Metal Tubes; Water Bore Casings; Unpolished Metal-cased Tubes and Pipes - - - ad val.	Free	5 per cent.	10 per cent.
152. (A) Iron and Steel Tubes or Pipes (except riveted, cast, close-jointed or cycle tubes or pipes) not more than 3 inches internal diameter; Iron and Steel Boiler Tubes - - - ad val.	Free	5 per cent.	10 per cent.
And on and after 1st July, 1921 - - - ad val.	27½ per cent.	35 per cent.	40 per cent.
(B) Close-jointed Iron or Steel Pipes and Tubes; Cycle Tubing including Liners, Bent-tubing and Fork Sides, whether plated or brazed or not, but not including Cycle Frames partly or wholly finished; Wrought Iron and Steel Pipes, n.e.i.; Wrought Iron and Malleable Cast Iron Fittings for Pipes - - - ad val.	27½ per cent.	35 per cent.	40 per cent.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
153. Iron Pipes, Cast, and Cast-iron Fittings for Pipes per ton	48s.	65s.	80s.
154. Railway and Tramway Material, viz. :—			
(A) Rails weighing 50 lb. per yard and over - per ton	35s.	60s.	75s.
(B) Rails weighing less than 50 lb. per yard - per ton	45s.	70s.	85s.
(C) Fishplates, Tie Plates and Rods - per ton	48s.	75s.	95s.
(D) Fishbolts, Switches, Points, Crossings and Intersections ad val.	27½ per cent.	35 per cent.	40 per cent.
155. Rolled Iron or Steel Beams, Channels, Joists, Girders, Columns, Trough and Bridge Iron and Steel, not drilled or further manufactured - per ton	48s.	75s.	90s.
156. Shafting - - - - - ad val.	27½ per cent.	35 per cent.	40 per cent.
157. Barbed Wire - - - - - per ton	68s.	85s.	105s.
158. Wire Netting - - - - - per ton	68s.	85s.	105s.
159. Wire n.e.i., also woven wire measuring over 40 holes to the lineal inch - - - - - ad val.	Free	5 per cent.	15 per cent.
160. Agricultural, Horticultural, and Viticultural Machinery and Implements, viz. :—			
(A) Testers and Pasteurizers; Cotton Gins; Hand-worked Rakes and Ploughs combined; Hay Tedders; Lucerne Bunchers; Maize Harvesters; Maize Binders; Threshing Machines; Winnower Forks (wood and steel); Hand-worked Cultivators; Hand-worked Seed Drills; Chaffcutter Knives - - - - - ad val.	Free	5 per cent.	10 per cent.
(B) Cream Separators; Sheep Shearing Machines not including the flexible shafting or any part above it ad val.	Free	5 per cent.	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; Fibre Scutching Machines; Milking Machines; Potato Raisers or Diggers; Potato Sorters; Root Cutters Pulpers and Graters; Straw Stackers; and Sub-surface Packers ad val.	22½ per cent.	30 per cent.	35 per cent.
162. Chaffcutters and Horse Gears; Corn Shellers; Corn Huskers; Cultivators n.e.i.; Harrows; Ploughs other; Plough Shares; Plough Mouldboards; Scarifiers - ad val.	22½ per cent.	30 per cent.	35 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.; Stump Jump Ploughs; Winnowers (horse and other power); Seats, Poles, Swingle-bars, Yokes, and Trees for Agricultural Machines, when imported separately - - - - - ad val.	27½ per cent.	35 per cent.	40 per cent.
(B) Discs for Agricultural Implements; Mouldboard Plates in the flat, whether cut to shape or not - ad val.	Free	5 per cent.	10 per cent.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
164. Churns of all kinds; Cheese Presses; Dairy Coolers; Refrigerators other than for household use - ad val.	27½ per cent.	35 per cent.	40 per cent.
165. (A) Reaper Threshers and Harvesters n.e.i. - ad val.	25 per cent.	35 per cent.	40 per cent.
(B) Stripper Harvesters - each	£12	£14	£15
or ad val.	25 per cent.	35 per cent.	40 per cent.
whichever rate returns the higher duty			
166. Strippers - each	£6	£7 10s.	£8
167. Metal Parts of Reaper Threshers, Stripper Harvesters, Strippers, and Harvesters n.e.i. - per lb.	1¾d.	2¼d.	2¼d.
168. Machinery, viz.:-			
(A) Steam-engine Indicators; Revolution and Speed Counters n.e.i.; Zinc Refining Retorts; Fire Engines; Stitching Machines; Sewing Machines n.e.i.; Button-hole Punching and Sewing Machines; Darning Machines; Garment Drafting Machines; Knitting Machines; Straw Envelope-making Machines - ad val.	Free	5 per cent.	10 per cent.
(B) Sewing Machines, Treadle or Hand, of the type ordinarily used in the household—			
(1) Machine Heads, whether imported separately or forming part of the complete machine, including accessories except wrenches and oil cans - ad val.	Free	5 per cent.	10 per cent.
And on and after 1st January, 1922 each	£2 10s.	£3	£3 10s.
(2) Stands including Transmission Gear, whether imported separately or forming part of the complete machine (except belts or wooden parts imported separately); Cabinets, Covers and Tables imported forming part of the complete machine - ad val.	30 per cent.	35 per cent.	40 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 Electrotyping and Stereotyping; Aluminium Rotary Graining Machines; Adding and Computing Machines and all attachments - ad val.	Free	5 per cent.	10 per cent.
170. (A) Earth and Rock Cutting, Dredging, and Excavating Machinery - ad val.	27½ per cent.	35 per cent.	40 per cent.
(B) Ore Dressing Machinery and Appliances n.e.i., and Accessories - ad val.	27½ per cent.	35 per cent.	40 per cent.
(C) Smelting, Leaching, and Metal-Refining Appliances - ad val.	27½ per cent.	35 per cent.	40 per cent.
(D) Rock Boring Machines, n.e.i. - ad val.	27½ per cent.	35 per cent.	40 per cent.
(E) Coal Cutting Machines - ad val.	27½ per cent.	35 per cent.	40 per cent.
(F) Rotary and Percussive Rock Drills - ad val.	27½ per cent.	35 per cent.	40 per cent.

2 4th March, 1920.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—continued.			
171. Machinery, Machines, and Appliances :—			
(A) Hay Rakes, Horse ad val.	Free	5 per cent.	10 per cent.
And on and after 1st January, 1921 each	£1 15s.	£2 15s.	£3
or ad val.	30 per cent.	40 per cent.	45 per cent.
whichever rate returns the higher duty			
(B) Reapers and Binders ad val.	Free	5 per cent.	10 per cent.
And on and after 1st January, 1921 each	£6 10s.	£9 10s.	£10
or ad val.	30 per cent.	40 per cent.	45 per cent.
whichever rate returns the higher duty			
(C) Mowers ad val.	Free	5 per cent.	10 per cent.
And on and after 1st January, 1921 each	£2 8s.	£3 15s.	£4
or ad val.	30 per cent.	40 per cent.	45 per cent.
whichever rate returns the higher duty			
(D) Metal Parts n.e.i. of Hay Rakes (Horse), Reapers and Binders, and Mowers ad val.	Free	5 per cent.	10 per cent.
And on and after 1st January, 1921 per lb.	1½d.	2¼d.	2¼d.
or ad val.	30 per cent.	40 per cent.	45 per cent.
whichever rate returns the higher duty			
(E) Metal Parts of Hay Rakes (Horse), Reapers and Binders, and Mowers, viz.:—Knife Sections, and Ledger Plates ad val.	Free	5 per cent.	10 per cent.
172. Mangles, Clothes-wringers, and Clothes Washing Machines, for household use ad val.	12½ per cent.	20 per cent.	25 per cent.
173. (A) Weighing Machines, including Computing Weighing Machines; Weighbridges; Scales and Balances, n.e.i., including Computing Scales and Balances; Tanners' Measuring Machines; Chemists' Counter Scales; Spring Balances and Steelyards; Weights n.e.i.; Cash Registers; Combined Baggling, Weighing, and Sewing Machines ad val.	27½ per cent.	35 per cent.	40 per cent.
(B) Balances, viz.:—Analytical and Assay, sensitive to less than a ½ milligram, including weights therefor ad val.	Free	5 per cent.	10 per cent.
174. Machines, Machine Tools and Appliances, as prescribed by Departmental By-laws ad val.	Free	5 per cent.	10 per cent.
175. Apparatus for liquefaction of gases ad val.	Free	5 per cent.	10 per cent.
176. (A) Roller Bearings and Ball Bearings not being ball bearing Plummer or Hanger Blocks ad val.	Free	5 per cent.	10 per cent.
(B) Log Band Sawing Machines with Band Wheels 5 feet and over in diameter ad val.	Free	5 per cent.	10 per cent.
(C) Machines and Machinery n.e.i. ad val.	27½ per cent.	35 per cent.	40 per cent.
177. Locomotives, Traction and Portable Engines; Road Rollers, n.e.i., including Scarifier Attachments ad val.	27½ per cent.	35 per cent.	40 per cent.
178. Motive Power Machinery and Appliances (except Electric), viz.:—			
(A) Flue-heated Economizers; Steam Traps ad val.	Free	5 per cent.	10 per cent.
(B) Corrugated Cylinders for Boilers as prescribed by Departmental By-laws ad val.	Free	5 per cent.	10 per cent.
(C) N.E.I. ad val.	27½ per cent.	35 per cent.	40 per cent.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
179. Electrical Machines and Appliances :—			
(A) Electric Heating and Cooking Appliances - ad val.	30 per cent.	35 per cent.	40 per cent.
(B) Electric Fittings consisting wholly or partly of metal, viz. :—Switches, Fuses, and Lightning Arresters, n.e.i. - ad val.	30 per cent.	35 per cent.	40 per cent.
(C) Regulating, Starting, and Controlling Apparatus, for all electrical purposes, including Distributing Boards and Switchboards, n.e.i. - ad val.	30 per cent.	35 per cent.	40 per cent.
(D) Dynamo Electric Machines; Static Transformers and Induction Coils for all purposes; Electric Fans - ad val.	30 per cent.	35 per cent.	40 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	5 per cent.	10 per cent.
(B) (1) Gas meters - ad val.	30 per cent.	35 per cent.	40 per cent.
(2) Parts of Gas Meters as prescribed by Departmental By-laws - ad val.	Free	5 per cent.	10 per cent.
(C) Electroliers; Gasaliers; Chandeliers; Pendants; Brackets; Gas Cooking and Heating Appliances, including Gas Ranges - ad val.	35 per cent.	40 per cent.	45 per cent.
(D) Metal Filament Lamps - per lb.	1s.	3s.	3s.
(E) N.E.I. not included under Item 192 - ad val.	27½ per cent.	35 per cent.	40 per cent.
181. Electrical Articles and Materials, viz. :—			
(A) Arc Lamps; Covered Cable and Wire, except cotton covered; Electric Vacuum Tubes; Measuring and Recording Instruments - ad val.	Free	5 per cent.	15 per cent.
(B) Cable and Wire, cotton covered - ad val.	25 per cent.	30 per cent.	40 per cent.
(C) Carbon Manufactures of all kinds, including Carbon Blocks - ad val.	30 per cent.	35 per cent.	45 per cent.
182. Bolts, Nuts, Rivets, and Metal Washers, n.e.i.; Screws with nuts or for use with nuts; Engineers' Set Screws - ad val.	27½ per cent.	35 per cent.	40 per cent.
183. Rivets, bifurcated - ad val.	Free	5 per cent.	10 per cent.
184. Washers and Rivets, copper - ad val.	Free	5 per cent.	10 per cent.
185. (A) Brake and Plough Screws; Music Stool, Table, Roofing, and Spiral Screws - ad val.	27½ per cent.	35 per cent.	40 per cent.
(B) Screws for wood not elsewhere specified - ad val.	Free	5 per cent.	10 per cent.
(C) Screws n.e.i., including Sash Screws and attachments - ad val.	Free	5 per cent.	10 per cent.
186. Screw Hooks Eyes and Rings - ad val.	Free	5 per cent.	10 per cent.
187. Nails, viz.:—			
(A) Saddlers' Tacks (not cut) and Nails - ad val.	Free	5 per cent.	15 per cent.
(B) Rail-dogs or Brobs - per cwt.	4s. 6d.	5s. 6d.	6s.
(C) Brads (including moulders' and glaziers'); Picture Nails; Spikes; Staples; Tacks n.e.i.; Wire and other Nails n.e.i.; Gimp Pins; Spouting Screws - per cwt. or ad val.	5s. 6d.	6s. 6d.	8s.
which ever rate returns the higher duty	32½ per cent.	40 per cent.	45 per cent.
(D) Horse-shoe Nails - per cwt.	8s. 6d.	10s. 6d.	12s.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
188. Ammunition, viz.:—Shot, Bullets, and Slugs per cwt.	5s.	5s. 6d.	6s.
189. Arms, viz.:—			
(A) Double-barrelled Guns and Rifles bearing the British or other approved test mark - - - ad val.	10 per cent.	15 per cent.	20 per cent.
(B) Single-barrelled Guns and Rifles bearing the British or other approved test mark - - - ad val.	10 per cent.	15 per cent.	20 per cent.
(c) Revolvers; Pistols - - - - - each	2s. 3d.	2s. 9d.	3s. 6d.
or ad val.	15 per cent.	20 per cent.	25 per cent.
whichever rate returns the higher duty			
(d) Barrels or actions other—			
(1) For double-barrelled guns bearing the British or other approved test mark - - - ad val.	10 per cent.	15 per cent.	20 per cent.
(2) For single-barrelled guns bearing the British or other approved test mark - - - ad val.	10 per cent.	15 per cent.	20 per cent.
(e) Bayonets, Swords, Scabbards, and attachments; Fencing Foils, and Masks; Gun, Revolver, and Pistol Covers, Cases and Fittings; Loading and Cleaning Tools, and Cartridge Belts - - - ad val.	15 per cent.	22½ per cent.	30 per cent.
(F) N.E.I. - - - - - ad val.	15 per cent.	22½ per cent.	30 per cent.
(g) Rifles, Military and Match, and Service Fittings, including authorized Cadet Rifles and Morris Tubes; Gun Stocks in the rough; Barrels (not fitted to any action) bearing the British or other approved test mark ad val.	Free	5 per cent.	10 per cent.
(H) Guns or Rifles fitted with barrels which do not bear the British or other approved test mark; or such barrels imported separately—per double-barrelled gun or rifle or barrel for such—per single-barrelled gun or rifle or barrel for such - - - each	£5	£5	£5
190. Irons, Smoothing and Soldering of all kinds - ad val.	35 per cent.	40 per cent.	45 per cent.
191. Metal Bedsteads, Cots, Fenders, and Fire-irons - ad val.	35 per cent.	40 per cent.	45 per cent.
192. Brasswork Bronzework and Gunmetal work for general engineering and plumbing, and other trades - ad val.	35 per cent.	40 per cent.	45 per cent.
193. Capsules, Lead - - - - - ad val.	Free	5 per cent.	10 per cent.
194. Chain and Chains, viz.:—			
(A) Wrought Iron and Steel, composed of welded links, manufactured from metal ¼ inch in diameter and over ad val.	30 per cent.	35 per cent.	40 per cent.
(B) Machine Driving, Sprocket and Link Belting, wholly or partly of malleable cast iron, including attachment repair or other links for such Chain or Chains per lb.	1¼d.	2¼d.	2¼d.
(c) Machine Driving, Sprocket and Link Belting, n.e.i., including attachment repair or other links for such Chain or Chains - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
(D) Chain, n.e.i., not made up into serviceable articles ad val.	Free	5 per cent.	10 per cent.
And on and after 1st January, 1922 - - - ad val.	30 per cent.	35 per cent.	40 per cent.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VI.—Metals and Machinery—<i>continued.</i>			
195. Cylinders in which Anhydrous Ammonia and Gas are ordinarily imported	Free	Free	Free
196. Crucibles, metal	Free	5 per cent.	10 per cent.
197. (A) Platedware n.e.i.; Spoons, Forks and Butter Fish and Fruit Knives of mixed metalware platedware or when partly or wholly of gold or silver except when having plated or silver ferrules only	ad val.	35 per cent.	40 per cent.
(B) Cutlery, Spoons and Forks, n.e.i., and Knife Sharpeners, including the articles named when having plated or silver ferrules only	ad val.	10 per cent.	20 per cent.
198. Diving Apparatus, not including hose	ad val.	Free	5 per cent.
199. Electrotypes and Stereotypes			
per block of 6 square inches and under	1s.	1s. 6d.	2s.
for every square inch over 6 square inches	2d.	3d.	4d.
Where blocks are imported containing more than one design, duty shall be charged on each design as if it were a separate block.			
200. Eyelets and Eyelet Hooks	ad val.	Free	5 per cent.
201. Fasteners, machine belt	ad val.	30 per cent.	35 per cent.
202. Thimbles and Block Fasteners for Lasts	ad val.	Free	5 per cent.
203. Fire Extinguishers, hand; Sprinklers for Automatic Fire Sprinkler Systems	ad val.	25 per cent.	30 per cent.
204. Kettles and Cooking Utensils (but not including Stoves) of Cast Iron (tinned or plain) Aluminium or Nickel	ad val.	15 per cent.	20 per cent.
205. Steel Knives for hand tobacco cutters and hand tin openers	ad val.	Free	5 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 or sheet-metal framework of Street Lamps	ad val.	25 per cent.	30 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; Mica Chimneys and other parts of Lamps composed of Mica	ad val.	25 per cent.	30 per cent.
(C) Primus and other oil or spirit heating Lamps	ad val.	20 per cent.	25 per cent.
(D) Incandescent Mantles	ad val.	15 per cent.	25 per cent.
207. Lamps, Miners' Safety	ad val.	Free	5 per cent.
208. Manufactures of Metal n.e.i.	ad val.	35 per cent.	40 per cent.
209. Malleable Iron Castings not elsewhere specified	per lb.	1½d.	2½d.
or ad val.	35 per cent.	40 per cent.	45 per cent.
whichever rate returns the higher duty			

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
---------------	------------------------------	----------------------	-----------------

Division VI.—Metals and Machinery—*continued.*

210. Metal Pins (not being partly or wholly of gold or silver or gold or silver-plated), viz. :—Solid-headed short toilet, plain safety, hair ; Hooks and Eyes for apparel, and Crochet Hooks— (A) When in fancy boxes - - - - ad val. (B) When not in fancy boxes - - - - ad val.	25 per cent. Free	30 per cent. 5 per cent.	35 per cent. 10 per cent.
211. Printers' Type, including Clumps, Leads, Spaces and Quads ; Lino. and other Slugs ; Metal Furniture and Quotations - - - - ad val.	22½ per cent.	30 per cent.	35 per cent.
212. Printers' Materials, viz. :—Circles, Curvos, Knives (paring), and Rules - - - - ad val.	Free	5 per cent.	10 per cent.
213. Refrigerating Condensers and Coils, and Coils for Sugar Boilers and the like - - - - ad val.	30 per cent.	35 per cent.	40 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	5 per cent.	10 per cent.
215. Saws, n.e.i. - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
216. Steel Grit and Steel Wool, and Steel Balls for bearings other than cycle bearings - - - - ad val.	Free	Free	10 per cent.
217. Sprinklers (not being partly or wholly of gold or silver) for perfume bottles - - - - ad val.	Free	5 per cent.	10 per cent.
218. Tanks not exceeding 400 gallons in capacity, ordinarily used as containers of goods, whether imported empty or containing goods - - - -	Free	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	5 per cent.	10 per cent.
220. Traps, Dog and Rabbit - - - - ad val.	20 per cent.	30 per cent.	40 per cent.
221. Traps, Vermin n.e.i. - - - - ad val.	Free	5 per cent.	10 per cent.
222. Tubes (Collapsible) empty - - - - ad val.	35 per cent.	40 per cent.	45 per cent.

DIVISION VII.—OILS, PAINTS, AND VARNISHES.

223. Bronzing and Metal Powders - - - - ad val.	Free	5 per cent.	10 per cent.
224. Graphite or Plumbago, Black Lead, and Foundry Black ad val.	20 per cent.	20 per cent.	25 per cent.
225. French Chalk and other preparations of Steatite, n.p.i. ad val.	20 per cent.	20 per cent.	30 per cent.
226. Blacking ; Dressings and Polishes for boots, shoes, and other articles of attire ; Dressings, Inks, Stains, Pastes, and Polishes for Leather ; Furniture Oils, Pastes, and Polishes ; Floor Polishes ; Bronzing and Metal Liquids ; Knife, Metal, and Stove Polishes - - - - ad val.	35 per cent.	40 per cent.	45 per cent.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VII.—Oils, Paints, and Varnishes—<i>continued.</i>			
227. Tallow and Greases :—			
Greases, including Axle Grease, and Tallow unrefined—			
(A) In packages exceeding 4 lb. net weight per cwt. or ad val. whichever rate returns the higher duty	2s. 10 per cent.	3s. 15 per cent.	4s. 20 per cent.
(B) In packages not exceeding 4 lb. net weight per cwt. or ad val. whichever rate returns the higher duty	4s. 15 per cent.	5s. 6d. 20 per cent.	6s. 25 per cent.
228. Oils in bulk or otherwise, viz. :—			
(A) Cloth Oil for use in the manufacture of textile goods, as prescribed by Departmental By-laws; Unrefined Fish Oils; Seal; Penguin; Mirbane; and Turpentine per gal.	Free	Free	1d.
(B) Petroleum (Crude)	Free	Free	Free
(C) Birch Tar Oil; Pine; Fir Tree; and Camphor Oil ad val.	20 per cent.	25 per cent.	30 per cent.
(D) Whale Oil as prescribed by Departmental By-laws per gal.	Free	Free	1d.
(E) Whale Oil n.e.i. per gal.	6d.	7d.	8d.
229. Oils in vessels exceeding one gallon—			
(A) Kerosene and other Refined Petroleum Burning Oils, n.e.i.	Free	Free	Free
(B) (1) Residual Oils, as prescribed by Departmental By-laws per gal.	½d.	¾d.	¾d.
(2) Residual Oils, n.e.i. per gal.	3d.	3½d.	3½d.
(C) Petroleum and Shale, viz. :—Naphtha, Benzine, Benzoline, Gasoline, Pentane, Petrol, Turpentine Substitutes, and other Petroleum or Shale Spirit per gal.	½d.	1d.	1d.
(D) Solar Oils per gal.	1d.	1½d.	1½d.
(E) Lubricating (Mineral)† per gal.	3d.	3½d.	3½d.
† 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.			
(F) (1) Castor; Turkey Red Oil; Commercial Oleic Acid; Tung and other Vegetable Paint Oils per gal.	6d.	8d.	8d.
(2) Linseed per gal. or ad val.	6d. 12½ per cent.	8d. 15 per cent.	8d. 20 per cent.
whichever rate returns the higher duty			
(G) Vegetable Oils, Edible, denatured as prescribed by Departmental By-laws per gal.	6d.	8d.	10d.
(H) Vegetable Oils, Edible, n.e.i., including Salad, Cooking and Fish-frying Oils per gal.	2s.	2s. 6d.	3s.
(I) N.E.I., including Medicinal Oils (except essential oils) not compounded per gal.	6d.	8d.	9d.

24th March, 1920.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VII.—Oils, Paints, and Varnishes—continued.			
230. Oils, including Medicinal Oils (except essential oils) not compounded :—			
In vessels not exceeding one gallon, viz.:—			
(A) Quarter-pints and smaller sizes - - - per doz.	9d.	1s.	1s. 3d.
(B) Half-pints and over quarter-pints - - - per doz.	1s. 6d.	2s.	2s. 6d.
(C) Pints and over a half-pint - - - per doz.	3s.	4s.	5s.
(D) Quarts and over a pint - - - per doz.	6s.	8s.	10s.
(E) Over a quart - - - per gal.	2s.	2s. 8d.	3s. 4d.
231. Paints and Colours, viz.:—			
(A) London Purple, Paris Green, Ceramic Colours, Vandykes, Manganese, Vermilions, and Prepared Glazes for pottery, in dry colour form; Crayons; Artists' Colours (except Liquid Drawing Inks); Dyes, dry or in paste form for manufacturing purposes - - - ad val.	Free	5 per cent.	10 per cent.
(B) (1) Barytes crude - - - per cwt.	2s. 6d.	2s. 6d.	3s.
(2) Barytes ground - - - per cwt.	3s.	3s.	3s. 6d.
(C) Patent Dryers and the like; Putty - - - per cwt.	2s.	2s. 6d.	3s.
(D) Kalsomine, Water Paints and Distempers, in powder form - - - per cwt.	5s. 6d.	6s.	7s.
(E) Colours, dry, n.e.i., including Litharge - - - per cwt.	3s.	3s.	4s.
or ad val.	20 per cent.	20 per cent.	30 per cent.
(F) Whiting and Paris White - - - per cwt.	6d.	8d.	9d.
or ad val.	20 per cent.	20 per cent.	30 per cent.
whichever rate returns the higher duty			
(G) Ground in liquid; Dry White Lead; Paints and Colours prepared for use; Sheep Marking Oils; Enamels; Enamel Paints and Glosses - - - per cwt.	8s.	8s.	10s.
or ad val.	25 per cent.	25 per cent.	35 per cent.
whichever rate returns the higher duty			
(H) Ships' Antifouling Composition - - - per cwt.	4s.	4s. 6d.	5s.
232. (A) 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; Lithographic Varnish; Printers' Ink Reducer; Terebine; Liquid Dryers; Gold Size; Liquid Stain for Wood - - - per gal.	2s. 6d.	3s.	3s. 6d.
(B) Damp Wall Compositions including compositions for waterproofing cement - - - ad val.	25 per cent.	30 per cent.	35 per cent.
233. Liquid Removers of paint and varnish - - - per gal.	2s. 6d.	3s.	3s. 6d.
DIVISION VIII.—EARTHENWARE, CEMENT, CHINA, GLASS, AND STONE.			
234. (A) Portland Cement - - - per cwt.	1s.	1s.	1s. 6d.
(B) Gypsum, Plaster of Paris and other like preparations having Sulphate of Lime as a basis - - - per cwt.	1s. 6d.	1s. 6d.	2s.
(C) Magnesia, Magnesium Carbonate, Magnesium Chloride, and other like preparations having Magnesium Compounds as a basis, in packages containing over 14 lb. - - - ad val.	20 per cent.	25 per cent.	30 per cent.
235. Asphalt Mastic - - - ad val.	15 per cent.	15 per cent.	20 per cent.

24th March, 1920.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VIII.—Earthenware, Cement, China, Glass, and Stone—continued.			
236. Scientific Apparatus, Porcelain, viz. :— Crucibles, Tubes, Pressure Filters, and Evaporating Dishes, for laboratory use - - - - - ad val.	Free	5 per cent.	20 per cent.
237. (A) China and Porcelain Ware - - - - - ad val.	25 per cent.	30 per cent.	40 per cent.
(B) Porcelain Ware - - - - - ad val.	25 per cent.	30 per cent.	40 per cent.
238. Roasting Dishes, Assay Furnaces, Crucibles n.e.i., Skittle Pots, Scorifiers, and Muffles - - - - - ad val.	Free	5 per cent.	20 per cent.
239. Fire and Glazed Bricks; Bricks n.e.i.; Fire Lumps; Fire- clay Manufactures n.e.i. - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
240. Mosaic Flooring; Tiles of all kinds and materials; Sheets and Roofing Slates composed of cement and asbestos or of similar materials; Articles n.e.i., composed wholly or in chief value of cement or of cement and asbestos, including articles of re-inforced cement - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
241. Earthenware, viz. :— (A) Spurs, Stilts, and Thimbles - - - - - ad val.	Free	5 per cent.	10 per cent.
(B) Earthenware, Brownware, and Stoneware, including Glazed or Enamelled Fireclay Manufactures, n.e.i. - - - - - ad val.	25 per cent.	30 per cent.	40 per cent.
242. Glass, viz. :— (A) Glass for photographic plates, as prescribed by Depart- mental By-laws - - - - - ad val.	Free	5 per cent.	10 per cent.
(B) Sheet, viz. :—Plain Clear - - - - - per 100 square feet	2s.	3s.	4s.
(C) Polished and Patent Plate not exceeding 25 square feet - - - - - per 100 square feet	Free	6s.	10s.
(D) Polished and Patent Plate, n.e.i. - - - - - per 100 square feet	10s.	12s.	15s.
(E) Bent, Bevelled, Heraldic, Sand-blasted, Enamelled, Embossed, Etched, Silvered, or Brilliant cut; Corners Cup, Bevelled, or Engraved; Prisms; and all Glass framed with metal - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
243. Glass, n.e.i., also Seltzogenes and accessories and Syphon Bottles - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
244. Glass, viz. :— (A) Lenses, n.e.i.; Locket, Brooch, and Watch Glasses - - - - - ad val.	Free	5 per cent.	20 per cent.
(B) Lenses, edged, for spectacles - - - - - ad val.	20 per cent.	25 per cent.	35 per cent.
245. Glass, viz. :—Gas Analysis Apparatus; Arsenic Testing Apparatus and Tubes; Evaporating Basins - - - - - ad val.	Free	5 per cent.	20 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.	20 per cent.
247. Screens, Process Engravers' - - - - - ad val.	Free	Free	10 per cent.
248. Tubes and Rods of Resistant Glass; Articles of Fused Silica; Glass Reports exceeding a quart in capacity - - - - - ad val.	Free	5 per cent.	20 per cent.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VIII.—Earthenware, Cement, China, Glass, and Stone—<i>continued.</i>			
249. (A) Mica, crude, in slab - ad val.	10 per cent.	15 per cent.	20 per cent.
(B) Mica and manufactures thereof, n.e.i. - ad val.	20 per cent.	25 per cent.	30 per cent.
250. Bottles, Flasks, and Jars, over 5 drams fluid capacity, fancy, ground, or cut glass, empty or containing goods not subject to ad valorem duty, provided that bottles flasks and jars ground only in the neck for the purpose of fitting the stopper shall not be deemed ground; Glass Stoppers; Glassware n.e.i.; Thermometers, other than clinical - ad val.	25 per cent.	30 per cent.	40 per cent.
251. Bottle Stoppers, n.e.i.; Glass Bottle Marbles - ad val.	Free	5 per cent.	15 per cent.
252. Bottles, Flasks, Jars, Vials, and Tubes, empty, of glass earthenware stoneware or china—			
(A) Up to and including a capacity of five fluid drams - ad val.	Free	Free	15 per cent.
(B) N.E.I., including Glass Caps for fruit jars - ad val.	30 per cent.	35 per cent.	45 per cent.
253. Bottles, Flasks, Jars, Vials, and Tubes, of glass earthenware stoneware or china containing goods not subject to an ad valorem duty, and not classifiable under Item 408—			
(A) Up to and including a capacity of 5 fluid drams per dozen	Free	2d.	3d.
(B) Over 5 drams and not exceeding 10 oz. fluid capacity per dozen	2d.	3d.	4d.
(C) Over 10 oz. and not exceeding 20 oz. fluid capacity per dozen	3d.	4d.	5d.
(D) Over 20 oz. and not exceeding 60 oz. fluid capacity per dozen	4d.	6d.	7d.
(E) Over 60 oz. fluid capacity - ad val.	25 per cent.	30 per cent.	35 per cent.
254. (A) Shellac, Sandarac, Mastic, and other Dry Gums n.e.i. - ad val.	Free	Free	10 per cent.
(B) Dextrine - ad val.	15 per cent.	20 per cent.	25 per cent.
255. (A) Glue, in dry form - per lb.	1½d.	2d.	3d.
or ad val.	20 per cent.	25 per cent.	30 per cent.
whichever rate returns the higher duty			
(B) Cements and Prepared Adhesives n.e.i., including Acetylated Starch, Caseine, Mucilage, Liquid Glue; Belting Compounds - ad val.	25 per cent.	30 per cent.	35 per cent.
(C) Gelatine of all kinds - per lb.	1½d.	2d.	3d.
or ad val.	20 per cent.	25 per cent.	30 per cent.
whichever rate returns the higher duty			
256. Printing roller composition - ad val.	35 per cent.	40 per cent.	45 per cent.
257. (A) Slate slabs, split, and with rough edges - ad val.	15 per cent.	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.	20 per cent.	25 per cent.
(C) Slate Slabs with one or more planed faces - ad val.	25 per cent.	30 per cent.	35 per cent.
258. Wrought Slate, n.e.i. - ad val.	30 per cent.	35 per cent.	40 per cent.
259. Roofing Slates, n.e.i. - ad val.	25 per cent.	30 per cent.	35 per cent.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division VIII.—Earthenware, Cement, China, Glass, and Stone—<i>continued.</i>			
260. Bathbricks - - - - - ad val.	Free	5 per cent.	10 per cent.
261. Emery, Oil and Whet Stones; Lithographic Stones ad val.	Free	5 per cent.	10 per cent.
262. Stone and Marble:—			
(A) Stone in the rough, n.e.i. - - - - - ad val.	Free	5 per cent.	10 per cent.
(B) Marble and Granite, unwrought, including rough or scabbled from the pick - - - - - ad val.	10 per cent.	15 per cent.	20 per cent.
(C) Slabs, Scantlings, or Blocks, sawn on one or two faces ad val.	15 per cent.	20 per cent.	25 per cent.
(D) 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.	30 per cent.
(E) Wrought, n.e.i. - - - - - ad val.	35 per cent.	40 per cent.	45 per cent.
(F) Dust and Chips - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
263. Pestles and Mortars of any material - - - - - ad val.	Free	5 per cent.	10 per cent.

DIVISION IX.—DRUGS AND CHEMICALS.

264. Pyroligneous Acid, Acetic Acid and Vinegar and Solutions, Extracts, or Essences thereof:—			
(A) Containing not more than 6 per cent. of absolute acetic acid - - - - - per gal.	6d.	8d.	9d.
(B) Containing more than 6 per cent. and not more than 30 per cent. of absolute acetic acid - - - - - per gal.	3s. 9d.	4s. 6d.	4s. 9d.
(C) Containing more than 30 per cent. of absolute acetic acid, for every 10 per cent. or part thereof - per gal.	1s. 3d.	1s. 6d.	1s. 9d.
(D) Acetates for the manufacture of Acetic Acid ad val.	20 per cent.	30 per cent.	35 per cent.
265. Acids, viz.:—Hydrochloric, Nitric, Sulphuric and Phosphoric - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
266. Coal Tar Products, viz.:—			
(A) Benzol - - - - - per gal.	5d.	7d.	8d.
(B) Naphtha - - - - - per gal.	5d.	7d.	8d.
(C) Cresylic Acid and Carbollic Acid - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
(D) Oils, crude or refined, n.e.i. - - - - - ad val.	10 per cent.	15 per cent.	20 per cent.
267. Tar; Pitch - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
268. (A) Napthalene, crude - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
(B) Napthalene, n.e.i. - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
269. (A) Sheep, Cattle, and Horse Washes, in liquid or powder form - - - - - ad val.	20 per cent.	20 per cent.	30 per cent.
(B) Insecticides and Disinfectants in liquid form in drums or other vessels containing not less than 5 gallons, and, when in other than liquid form, in packages containing not less than 28 lb. - - - - - ad val.	20 per cent.	20 per cent.	30 per cent.
(C) Preparations being Formaldehyde or containing Formaldehyde, n.e.i.; Insecticides and Disinfectants, n.e.i.; Weed, Scrub, and Tree Killers, n.e.i. - - - - - ad val.	25 per cent.	25 per cent.	35 per cent.
270. Fly Papers, chemical and sticky - - - - - ad val.	10 per cent.	15 per cent.	15 per cent.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division IX.—Drugs and Chemicals—<i>continued.</i>			
271. Ammonia, viz. :— Acetate, Carbonate, Anhydrous, Liquid, Chloride, and Sulphate - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
272. Voltoids of Sal-ammoniac - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
273. Carbide of Calcium - - - - - per ton	£4	£7 10s.	£7 10s.
274. Bromide Salts ; Cyanide of Potassium and Cyanide of Sodium - - - - - ad val.	Free	Free	10 per cent.
275. Hydrosulphites - - - - - ad val.	Free	Free	10 per cent.
276. (A) Salt Cake - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
(B) Soda Crystals - - - - - ad val.	25 per cent.	35 per cent.	45 per cent.
277. Carbonic Acid Gas - - - - - per lb.	2d.	2½d.	3d.
278. Carbonate and Bicarbonate of Soda - - - - - ad val. And on and after 1st January, 1921	Free	Free	10 per cent.
278. (A) Carbonate and Bicarbonate of Soda, Soda Ash, and Soda Silicate - - - - - per ton or ad val.	40s.	60s.	80s.
whichever rate returns the higher duty			
(B) Caustic Soda, Bleaching Powder, and Chlorine per ton or ad val.	60s.	80s.	100s.
whichever rate returns the higher duty			
(C) Sulphur Chloride and Carbon Tetrachloride - ad val.	25 per cent.	35 per cent.	45 per cent.
279. (A) Citric Acid - - - - - ad val.	Free	5 per cent.	10 per cent.
(B) Tartaric Acid, Cream of Tartar and Cream of Tartar Substitutes - - - - - per lb.	2d.	3d.	4d.
80. Drugs and Chemicals, viz. :—			
(A) Quillaya Bark for use in the manufacture of textile goods, as prescribed by Departmental By-laws ad val.	Free	Free	10 per cent.
(B) 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-Peptone Yeast Food, Yeast Food Preservatives, Yeast Nourishment, Quillaya Bark n.e.i., Saponarias, Glycyrrhizin and its compounds - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
(C) Boric Acid - - - - - per cwt.	7s.	7s.	8s. 6d.
(D) Saccharin and other similar substitutes for Sugar, and substances capable of conversion into such substitutes for Sugar - - - - - per lb.	30s.	35s.	40s.
281. Drugs and Chemicals, viz. :—			
(A) Arsenic, Arsenious Chloride, Arsenic Sulphide, Arsenates of Calcium, Lead and Soda, Arsenites of Soda and Zinc, and other Arsenical preparations and mixtures n.e.i., containing more than 10 per cent. of Arsenic - - - - - ad val.	25 per cent.	25 per cent.	35 per cent.
(B) Sulphate of Magnesia (Epsom Salts), Sulphate of Soda, Hyposulphite of Soda, Hypochlorite of Soda, Phosphate of Soda, Carbonate of Magnesia n.e.i. - ad val.	20 per cent.	25 per cent.	30 per cent.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division IX.—Drugs and Chemicals—<i>continued.</i>			
281. Drugs and Chemicals— <i>continued.</i>			
(c) Alum - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
(d) Calcium Chloride, Barium Chloride, Zinc Chloride and Zinc Sulphate - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
(e) Lactose - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
(f) Hydrogen Peroxide - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
(g) Powdered Magnesium, Sulphite of Soda, Nitrate of Silver, and Chloride of Gold - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
(h) Carbon Bisulphide - - - - - ad val.	25 per cent.	35 per cent.	45 per cent.
(i) Metabisulphite of Potassium and Metabisulphite of Sodium, as prescribed by Departmental By-laws ad val.	Free	Free	10 per cent.
(j) N.E.I. (including mixtures of Chemicals and mixtures of a Chemical or Chemicals with other substance or substances, the chemical portion being of chief value, n.e.i.) when not packed for use in the household ad val.	Free	10 per cent.	15 per cent.
282. Opium, for medicinal purposes only, as prescribed by Departmental By-laws - - - - - ad val.	Free	Free	15 per cent.
283. Sulphate of Copper - - - - - per ton	£5	£10	£10
284. (A) Bacteriological Products and Sera, as prescribed by Departmental By-laws - - - - - ad val.	Free	Free	10 per cent.
(B) Bacteriological Products and Sera, n.e.i. - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
285. Medicines:—			
(A) Pharmaceutical Preparations; Patent and Proprietary Medicines and Drugs, and other Medicinal Preparations; Chemicals and Drugs packed for use in the household, n.e.i.; Medicinal Extracts; Essences; Juices; Infusions; Solutions; Emulsions; Confections; Syrups; Pills; Pilules; Tableoids; Soloids; Ovoids; Tablets; Capsules; Cachets; Suppositories; Pessaries n.e.i.; Poultices; Salves; Cerates; Ointments; Liniments; Lotions; Pastes and the like; Medicinal Waters and Compounded Medicinal Oils; Medicines for Animals - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
(B) Spirituous - - - - - ad val. (Of according to the rates provided in Item 9; whichever rate returns the higher duty.)	25 per cent.	30 per cent.	35 per cent.
(C) Medicines and other preparations included in sub-items (A) and (B), and not being similar to the medicines and other preparations made in the Commonwealth, as prescribed by Departmental By-laws - - - - - ad val. (Of when spirituous according to the rates provided in Item 9, whichever rate returns the higher duty.)	15 per cent.	20 per cent.	25 per cent.
286. (A) Plasters, medicated or unmedicated - - - - - ad val.	Free	Free	10 per cent.
(B) Wool, medicated, when not packed for use in the household - - - - - ad val.	15 per cent.	15 per cent.	25 per cent.
(C) Wool, medicated, n.e.i. - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
287. Essential Oils, non-spirituous, n.e.i. - - - - - ad val.	Free	Free	10 per cent.

24th March, 1920.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
---------------	------------------------------	----------------------	-----------------

Division IX.—Drugs and Chemicals—continued.

238. Materials used in the manufacture of perfumes, viz.:— Fat containing extract of flowers, and Essential Oils ad val.	Free	Free	10 per cent.
289. (A) Glycerine :—			
(1) Unrefined - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
(2) Refined - - - - - ad val.	30 per cent.	40 per cent.	45 per cent.
(B) Wool Fat, Degras and Sod Oils :—			
(1) Unrefined - - - - - ad val.	20 per cent.	25 per cent.	30 per cent.
(2) Lanoline and other refined Wool Fat - ad val.	30 per cent.	40 per cent.	45 per cent.
(c) Camphor - - - - - ad val.	Free	Free	10 per cent.
290. (A) Petroleum Jelly, in packages containing not less than 3 cwt. - - - - - ad val.	Free	Free	10 per cent.
(B) Fuller's earth, in bulk - - - - - per cwt.	1s.	1s.	1s. 3d.
(C) Perfumery ; Perfumed Ammonia ; Toilet Preparations (perfumed or not) non-spirituos n.e.i., and spirituos when the duty payable under Item 9 is less than that payable under this item ; Petroleum Jelly n.e.i. ad val.	35 per cent.	40 per cent.	45 per cent.
(D) Perfumes, artificial (synthetic), in concentrated form, including synthetic essential oils and mixtures of synthetic and natural essential oils, non-spirituos, for manufacturing purposes, as prescribed by Depart- mental By-laws - - - - - ad val.	Free	Free	10 per cent.
(E) Perfumes, artificial (synthetic), in concentrated form, including synthetic essential oils and mixtures of synthetic and natural essential oils, non-spirituos—			
(1) When in liquid form - - - per fluid ounce	3s. 9d.	3s. 9d.	4s. 9d.
(2) When not in liquid form - - - per ounce	3s. 9d.	3s. 9d.	4s. 9d.

DIVISION X.—WOOD, WICKER, AND CANE.

291. Timber, viz.:—			
(A) Engravers' Boxwood and Engravers' Maplewood ad val.	5 per cent.	5 per cent.	5 per cent.
(B) Hickory, undressed - - - - - ad val.	5 per cent.	5 per cent.	5 per cent.
(C) Logs, not sawn - - - - - ad val.	5 per cent.	5 per cent.	10 per cent.
(D) Spars, in the rough - - - - - ad val.	5 per cent.	5 per cent.	10 per cent.
(E) New Zealand White Pine, undressed, n.e.i., for use in the manufacture of butter boxes, as prescribed by Departmental By-laws - - per 100 super. feet	1s.	1s.	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.	1s.	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.	3s.	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.	3s. 6d.	3s. 6d.
(I) Timber, undressed, cut to size for making boxes per 100 super. feet	5s.	5s.	5s.
(J) Timber, for making boxes, being cut to size, and dressed or partly dressed - per 100 super. feet	6s.	6s.	6s.
(K) Timber, bent or cut into shape, dressed or partly dressed, n.e.i. - - - - - ad val.	30 per cent.	30 per cent.	30 per cent.
(L) Timber, dressed, n.e.i. - - - per 100 super. feet	4s.	4s.	4s.
(M) Plywood, veneered or otherwise per 100 square feet	4s.	4s.	5s.
(N) Veneers - - - - - ad val.	30 per cent.	30 per cent.	35 per cent.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division X.—Wood, Wicker, and Cane—<i>continued.</i>			
292. Timber, viz.:—			
(A) Laths for Blinds - - - - - ad val.	30 per cent.	30 per cent.	30 per cent.
(B) Laths n.e.i. - - - - - per 1,000	10s.	10s.	10s.
(C) Palings - - - - - per 1,000	15s.	15s.	15s.
(D) Pickets, undressed - - - - - per 100	3s. 6d.	3s. 6d.	3s. 6d.
(E) Pickets, dressed - - - - - per 100	7s.	7s.	7s.
(F) Shingles - - - - - per 1,000	5s.	5s.	5s.
(G) Architraves, Mouldings n.e.i., and Skirtings, of any material - - - - - per 100 lineal feet	6s.	6s.	6s.
(H) Picture and Room Mouldings - - - - - ad val.	30 per cent.	35 per cent.	45 per cent.
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.	3s.
(B) Timber, for making doors, being cut into shape, and dressed or partly dressed - - - - - per 100 super. feet	6s.	6s.	6s.
(C) Doors of wood including Fly Doors:—			
(1) Sizes 1½-in. and under - - - - - each	4s. 6d.	4s. 6d.	4s. 6d.
(2) „ over 1½-in. and under 1¾-in. - - - - - each	6s.	6s.	6s.
(3) „ 1¾-in. and over - - - - - each	8s. 6d.	8s. 6d.	8s. 6d.
294. (A) Staves, undressed - - - - - per 100	1s.	1s.	1s.
(B) Staves, dressed or partly dressed, but not shaped - - - - - per 100	4s.	4s.	4s.
295. Shooks—			
(A) Kilderkin, new - - - - - each	4s.	4s. 6d.	5s.
(B) Half-hogshead, new - - - - - each	5s.	5s. 6d.	6s.
(C) Barrel, new - - - - - each	5s. 6d.	6s.	6s. 6d.
(D) Hogshead, secondhand - - - - - each	5s. 6d.	6s.	6s. 6d.
(E) Hogshead, new - - - - - each	7s.	7s. 6d.	8s.
(F) Puncheon, new - - - - - each	12s.	13s.	14s.
(G) N.E.I. - - - - - ad val.	35 per cent.	40 per cent.	45 per cent.
296. (A) Casks and Vats, empty - - - - - ad val.	35 per cent.	40 per cent.	45 per cent.
(B) Casks suitable for brewery use, imported containing spirits; Casks imported containing glucose—			
(1) Capacity not exceeding 24 gallons - - - - - each	4s.	4s. 6d.	5s.
(2) Capacity of over 24 gallons and not exceeding 34 gallons - - - - - each	5s.	5s. 6d.	6s.
(3) Capacity of over 34 gallons and not exceeding 45 gallons - - - - - each	5s. 6d.	6s.	6s. 6d.
(4) Capacity of over 45 gallons and not exceeding 81 gallons - - - - - each	7s. 6d.	8s.	8s. 6d.
(5) Capacity exceeding 81 gallons - - - - - ad val.	35 per cent.	40 per cent.	45 per cent.
297. Buckets and Tubs, wooden - - - - - ad val.	25 per cent.	30 per cent.	40 per cent.
298. (A) Last Blocks, rough turned - - - - - ad val.	Free	Free	5 per cent.
(B) Lasts and Trees, wooden - - - - - ad val.	25 per cent.	35 per cent.	40 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.	20 per cent.
(B) Brushmakers' Woodware and Turnery - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
--------------	------------------------------	----------------------	-----------------

Division X.—Wood, Wicker, and Cane—*continued.*

300. Woodware for Vehicles, viz. :—			
(A) Felloes, hickory, cut, shaped, or bent, plain, in the rough - ad val.	15 per cent.	15 per cent.	15 per cent.
(B) Hubs, elm, with or without metal bands - ad val.	15 per cent.	15 per cent.	15 per cent.
(C) Hubs, prepared, n.e.i. - each	1s. 3d.	1s. 3d.	1s. 3d.
(D) Rims, hickory, bent, squared, plain, in the rough - ad val.	15 per cent.	15 per cent.	15 per cent.
(E) Rims, n.e.i. - each	1s. 3d.	1s. 3d.	1s. 3d.
(F) Spokes, hickory, rough-turned, but not shouldered or tenoned - ad val.	5 per cent.	5 per cent.	5 per cent.
(G) Spokes, hickory, dressed, 2 in. and under in diameter - ad val.	15 per cent.	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.	12s.
(I) Bars, Shaft and Whiffletree - ad val.	25 per cent.	30 per cent.	35 per cent.
(J) Poles and Shafts, in the rough, bent, undressed, or dressed - ad val.	25 per cent.	30 per cent.	35 per cent.
Wicker, Bamboo, and Cane :—			
(A) Bamboo, clouded -	Free	Free	Free
(B) Canes and Rattans, and Bamboo unmanufactured -	Free	Free	Free
(C) Cane, compressed, in sheet and unshaped, and enamelled -	Free	Free	Free
(D) Basketware n.e.i. - ad val.	35 per cent.	40 per cent.	45 per cent.
(E) Wicker, Bamboo, and Cane, all manufactures of, n.e.i., whether partly or wholly finished, including Bamboo Rules - ad val.	40 per cent.	45 per cent.	50 per cent.
302. (A) Handles, wooden, imported with tools admissible under Item 219, attached or unattached—one handle for each tool - ad val.			
	Free	5 per cent.	10 per cent.
(B) Tool Handles of wood, unattached, n.e.i. - ad val.	25 per cent.	30 per cent.	35 per cent.
303. (A) Wood, all articles made of, n.e.i., whether partly or wholly finished; Bellows; Sashes, and Frames; Window Screens; Walking Sticks; Hods; Mallets; Rakes; Grain Shovels; Saw Frames; Mitre Boxes; Wood Split Pulleys; Wood Bungs; Wood Type; Rules, Rulers, Parallel Rulers, Set and T Squares, and Protractors, when partly or wholly of wood, except when imported in sets of drawing or mathematical instruments; Washboards; Knifeboards - ad val.			
	30 per cent.	40 per cent.	45 per cent.
(B) Incubators, n.e.i.; Foster Mothers and Brooders each or ad val.	£2	£2 5s.	£2 5s.
whichever rate returns the higher duty	30 per cent.	35 per cent.	35 per cent.
(C) Wood Wool - ad val.	20 per cent.	20 per cent.	20 per cent.
304 Oars and Sculls - ad val.			
	20 per cent.	25 per cent.	30 per cent.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
--------------	------------------------------------	-------------------------	-----------------

Division X.—Wood, Wicker, and Cane—*continued.*

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.	50 per cent.
(B) Lounges and Settees of Wicker, Bamboo, or Cane but not including those of cane with wooden frames each	8s. 9d.	10s.	11s. 3d.
or ad val.	40 per cent.	45 per cent.	50 per cent.
whichever rate returns the higher duty			
(C) Chairs of Wicker, Bamboo, or Cane but not including those of cane with wooden frames - each	6s. 9d.	7s. 6d.	8s. 3d.
or ad val.	40 per cent.	45 per cent.	50 per cent.
whichever rate returns the higher duty			
(D) Chairs of Wood, with cane or other seats - each	3s.	4s.	5s.
or ad val.	35 per cent.	45 per cent.	50 per cent.
whichever rate returns the higher duty			
(E) Chair Seats of any material - ad val.	35 per cent.	45 per cent.	50 per cent.
306. Photograph Frames, Stands for Pictures, and Picture Frames, on pictures or otherwise, of any material ad val.	40 per cent.	50 per cent.	55 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	Free
308. Combs (toilet), and Shaving Sets not included under Item 376 (A) - ad val.	20 per cent.	25 per cent.	35 per cent.
309. Fancy Goods, viz. :—			
(A) Card Cases, Cigar and Cigarette Cases Tubes and Holders, Hatpins, Matchboxes, Serviette Rings and Clips, Sovereign Purses, Snuff and Tobacco Boxes, partly or wholly of gold or silver except gold or silver plated and rolled gold - ad val.	40 per cent.	50 per cent.	55 per cent.
(B) Card Cases, Hatpins, Matchboxes, Serviette Rings and Clips, Sovereign Purses, n.e.i.; Button Hooks, Glove Stretchers, Shoe Horns and Lifts, Thimbles, Toys, Ivory and other ornamental figures, Feather Dusters ad val.	25 per cent.	35 per cent.	50 per cent.
(C) Articles for personal wear, not including articles partly or wholly of gold silver or other precious metal or imitations thereof or partly or wholly of pearls or precious stones or imitations thereof, viz. :—Beads, Bangles, Necklets, Studs, Sleeve Links and Tie Clips ad val.	25 per cent.	35 per cent.	50 per cent.
(D) N.E.I. - ad val.	25 per cent.	35 per cent.	50 per cent.
310. Articles used for outdoor and indoor games; Fishing Appliances n.e.i. - ad val.	30 per cent.	35 per cent.	45 per cent.
311. Bullion and Coin; Gold and Silver Bar Ingot and Sheet; Cameos, Intaglios, and Precious Stones, unset, including Pearls; Gold and Silver Wire for Embroidery Bullion, Purl; Coral unmanufactured in any manner whatever	Free	Free	Free

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XI.—Jewellery and Fancy Goods—<i>continued.</i>			
312. (A) Jewellery, viz.:—Beads; Catches and Joints for Pins; Clasps n.e.i.; Points and Brooch Pins n.e.i. - ad val.	20 per cent.	30 per cent.	35 per cent.
(B) Points and Brooch Pins not being partly or wholly of gold or silver - - - - - ad val.	Free	Free	10 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.	45 per cent.	55 per cent.	60 per cent.
314. Jewellery, commonly known as rolled gold; Jewellery under 9-carat; Imitation Jewellery - - - - - ad val.	45 per cent.	55 per cent.	60 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 or 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.	40 per cent.	50 per cent.	55 per cent.
316. Imitation, Reconstructed, and Synthetic Precious Stones, and Pearls, unset; Cultured Pearls, unset - ad val.	Free	Free	20 per cent.
317. Watch and Clock Main and Hair Springs; Magnetic Compasses of all kinds except Prismatic Compasses and Compasses for external wear and Compasses 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	5 per cent.	15 per cent.
318. (A) Watches, Clocks, and Chronometers, n.e.i.; Time Registers and Detectors; Opera, Field, and Marine Glasses; Pedometers; Pocket Counters and the like ad val.	25 per cent.	30 per cent.	45 per cent.
(B) Movements and parts of Movements, n.e.i., for use in the manufacture of Clocks, as prescribed by Departmental By-laws - - - - - ad val.	10 per cent.	20 per cent.	25 per cent.
(C) Parts for use in the manufacture of Opera, Field and Marine Glasses, as prescribed by Departmental By-laws - - - - - ad val.	10 per cent.	20 per cent.	25 per cent.
319. (A) Records for Gramophones, Phonographs, and other Talking Machines - - - - - ad val.	Free	5 per cent.	10 per cent.
(B) Gramophones, Phonographs, and other Talking Machines, including cases (but not horns) imported with machines - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
320. (A) Home Kinematographs - - - - - ad val.	Free	Free	10 per cent.
(B) Kinematographs n.e.i. - - - - - ad val.	25 per cent.	35 per cent.	40 per cent.
(C) Films for Kinematographs—			
(1) Sensitized Films, and Films n.e.i. - - - - -	Free	Free	Free
(2) Exposed or Developed Films representing Dramatic or Australian Subjects - per lineal foot	1d.	1½d.	1½d.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XI.—Jewellery and Fancy Goods—<i>continued.</i>			
321. Spectacles and Spectacle Frames, Magnifying and Reading Glasses, viz. :—			
(A) Wholly or partly of gold or silver (not being included in sub-item (B)) - - - - - ad val.	40 per cent.	50 per cent.	55 per cent.
(B) Rolled-gold, gold-filled, gold-cased, gold-plated, or gilt - - - - - ad val.	10 per cent.	10 per cent.	20 per cent.
(C) N.E.I. - - - - - ad val.	Free	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.	30 per cent.
DIVISION XII.—HIDES, LEATHER, AND RUBBER.			
323. Hides and Skins, viz. :—			
(A) Sheep Skins, raw ; Goat Skins, raw or pickled - -	Free	Free	Free
(B) Hides, limed or fleshed or split - - - per hide	3s.	3s.	3s.
324. Leather, viz. :—			
(A) Chamois Leather - - - - -	Free	Free	Free
(B) Crust or Rough Tanned Goatskins, Persian Sheepskins, and Skivers ; Hogskins - - - - - ad val.	10 per cent.	10 per cent.	10 per cent.
(C) (1) Patent and Enamelled - - - - - per square foot	3d.	3½d.	4d.
(2) Glacé Kid - - - - - ad val.	30 per cent.	40 per cent.	45 per cent.
(3) Calf, other than Patent and Enamelled - - - ad val.	25 per cent.	30 per cent.	35 per cent.
(4) N.E.I. - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
(D) Belt Butts - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
325. (A) Leather Manufactures n.e.i. ; Leather cut into shape ; Harness n.e.i. ; Razor Straps ; Whips, including handles, keepers, thongs and lashes - - - ad val.	35 per cent.	40 per cent.	45 per cent.
(B) Harness and Buggy Saddles - - - - - each or ad val.	7s.	7s. 6d.	8s.
whichever rate returns the higher duty	35 per cent.	40 per cent.	45 per cent.
326. Leather, Rubber, Canvas, and Composition Belting, and Green Hide for belting and other purposes - - ad val.	30 per cent.	35 per cent.	40 per cent.
327. (A) Slipper Forms and Piece Goods (except Slipper Sole Felt) suitable for Boots, Shoes, and Slippers, as prescribed by Departmental By-laws - - - ad val.	Free	5 per cent.	15 per cent.
(B) Slipper Sole Felt - - - - - ad val.	20 per cent.	25 per cent.	35 per cent.
328. Goloshes, Rubber Sand Boots and Shoes and Plimsolls ad val.	25 per cent.	30 per cent.	35 per cent.
329. Boots, Shoes, Slippers, Clogs, Pattens, and other footwear (of any material), n.e.i. ; Boot and Shoe Uppers and Tops ; Cork, Leather, or other Socks or Soles n.e.i. ad val.	40 per cent.	45 per cent.	50 per cent.
330. Boots, Rubber, viz. :—			
Gum and Wading Boots - - - - - ad val.	Free	5 per cent.	10 per cent.
331. Rubber and Rubber Manufactures, viz. :—			
Rubber, crude ; Rubber Waste ; Hard Rubber, in sheets ; Rubber Thread ; Boot and Apparel Elastics ; Masticated Rubber ; Rubber, powdered or reclaimed - - - - -	Free	Free	Free

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XII.—Hides, Leather, and Rubber—<i>continued.</i>			
332. (A) Rubber Syringes, Enemas, Injection Bottles, Urinals, Air and Water Beds, Air Cushions and Pillows, and cut-sheet Surgical Tubing - - - ad val.	25 per cent.	30 per cent.	40 per cent.
(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, Rubber Gloves, including Surgeons' Hat-makers' Press Bags and Rings, Gas Bags, Soles, Pads, and Heels, Cash Mats, Rubber Tyre Fabric, Tyre Rubber, Rubber Stoppers or Corks, Photographic Accessories of Rubber not being integral parts of cameras; Cycle and Motor Car Repair Outfits - - - ad val.	25 per cent.	30 per cent.	40 per cent.
(C) Floor and Carriage Mats of Rubber - - - ad val.	25 per cent.	30 per cent.	40 per cent.
(D) Any article composed wholly or in part of a rubber substitute shall be charged at the rate to which the article would be liable if it were composed wholly or in part of rubber.			
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.	40 per cent.
(2) Covers weighing each over 2½ lb.; Tubes weighing each over 1 lb. - - - per lb. or ad val.	1s. 6d. 25 per cent.	2s. 35 per cent.	2s. 6d. 40 per cent.
whichever rate returns the higher duty			
(B) Rubber Tyres other than pneumatic, including compositions made up in form and size suitable for use with pneumatic tyre covers as a substitute for the inner tube - - - ad val.	25 per cent.	35 per cent.	40 per cent.

DIVISION XIII.—PAPER AND STATIONERY.

334. Paper*, viz. :—			
* "Board," when applied to paper, means a paper which, at the size of 20 x 25 inches or its equivalent weighs 70 lb. or over per ream of 480 sheets.			
(A) Pulp, for manufacturing paper - - - - -	Free	Free	Free
(B) Paper Shavings and Waste Paper for manufacturing paper - - - - -	Free	Free	Free
(C) (1) News Printing, not glazed mill glazed or coated, in rolls not less than 10 inches in width or in sheets not less than 20 inches by 25 inches or its equivalent - - - - - ad val.	5 per cent.	10 per cent.	10 per cent.
(2) Printing, n.e.i., (glazed, unglazed, mill glazed, or coated) not ruled or printed in any way in rolls not less than 10 inches in width or in sheets not less than 20 inches by 25 inches or its equivalent - - - - - ad val.	5 per cent.	10 per cent.	15 per cent.
(3) Printing n.e.i. - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
(D) (1) Copying and Manifold Copying, in sheets or rolls, weight not to exceed 9 lb. for 480 sheets 20 x 30 inches - - - - - ad val.	Free	5 per cent.	10 per cent.
(2) Tissue, and Tissue Cap Paper and Paper for paper patterns, in sheets or rolls - - - per cwt. or ad val.	6s. 30 per cent.	7s. 35 per cent.	8s. 40 per cent.
whichever rate returns the higher duty			

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XIII.—Paper and Stationery—<i>continued.</i>			
334. Paper— <i>continued.</i>			
(E) Monotype Paper for use in the monotype machine ad val.	Free	5 per cent.	10 per cent.
(F) (1) Writing and Typewriting Paper (plain), in sheets not less than 16 x 13 inches - ad val.	20 per cent.	25 per cent.	30 per cent.
(2) Writing and Typewriting Paper (plain), in sheets less than 16 x 13 inches - ad val.	35 per cent.	40 per cent.	45 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. or ad val.	6s. 30 per cent.	7s. 35 per cent.	8s. 40 per cent.
whichever rate returns the higher duty			
(2) Fruit Wrapping as prescribed by Departmental By-laws - ad val.	Free	5 per cent.	10 per cent.
(3) Bags, n.e.i. - per cwt. or ad val.	10s. 30 per cent.	11s. 35 per cent.	12s. 40 per cent.
whichever rate returns the higher duty			
(H) True Vegetable Parchment— In sizes not less than 8 x 38 inches or its equivalent - ad val.	Free	5 per cent.	10 per cent.
(I) Roofing and Sheathing Felt and Paper; Electric Insulating Paper and Boards - ad val.	30 per cent.	35 per cent.	40 per cent.
(J) Cartridge Paper of all colours (glazed, mill-glazed, rough or smooth) and Blotting Paper, irrespective of weight - per cwt.	6s.	7s.	8s.
(K) Surface Coated Paper n.e.i., plain or embossed, also Marble and Foil Paper - ad val.	Free	5 per cent.	10 per cent.
(L) (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.	10 per cent.
(2) Gummed Paper, n.e.i. - ad val.	20 per cent.	25 per cent.	30 per cent.
(M) Emery Paper; Emery Cloth; Flint Paper (being Glass Paper); Flint Cloth; Filter Paper; Litmus Paper - ad val.	Free	5 per cent.	10 per cent.
(N) Stencil, Carbon, and other similarly prepared copying papers, in packets or otherwise - ad val.	20 per cent.	25 per cent.	30 per cent.
(O) (1) N.E.I.; Cover Paper, and Pressings - ad val.	30 per cent.	35 per cent.	40 per cent.
(2) Paperhangings or Wall Papers - ad val.	15 per cent.	20 per cent.	25 per cent.
(P) Paper and Boards specially prepared for coating with photographic emulsions, as prescribed by Departmental By-laws - ad val.	Free	5 per cent.	10 per cent.
(Q) Boards n.e.i. - ad val.	25 per cent.	30 per cent.	35 per cent.
(R) Millboards - ad val.	Free	5 per cent.	15 per cent.
(S) (1) Strawboard - per cwt.	2s.	2s. 6d.	3s. 6d.
(2) Strawboard, corrugated - ad val.	30 per cent.	35 per cent.	40 per cent.
(T) Vesta and Match-boxes, empty, n.e.i. - per gross	3d.	3½d.	4d.
(U) Vesta and Match-boxes having advertisements thereon, empty - per gross	8d.	9d.	10d.
(V) Cards, playing, in sheet or cut - per dozen packs	3s.	3s. 6d.	4s.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XIII.—Paper and Stationery—<i>continued.</i>			
335. Fashion Plates and Books - - - ad val.	Free	5 per cent.	10 per cent.
336. (A) Parchment, cut and uncut - - - ad val.	10 per cent.	15 per cent.	20 per cent.
(B) Parchment printed - - - ad val.	30 per cent.	35 per cent.	40 per cent.
337. (A) Transfers, Ceramic, for pottery - - - ad val.	Free	5 per cent.	10 per cent.
(B) Transfers, n.e.i - - - ad val.	30 per cent.	35 per cent.	40 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, Circulars, Prospectuses, Showcards, and 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; Calenders, Almanacs, and Diaries; Australian Directories, Guides, and Timetables; Paper Patterns; Labels of all kinds; Tickets, printed, viz., Railway, Tramway, and other, including paper and board printed or prepared in any way therefor; Billheads, Memorandum Forms, and all other printed, ruled, or engraved Forms of Paper, n.e.i.; also Printed Wrapping Paper, and Printed Surface-coated Paper - - - per lb. or ad val.	8d. 35 per cent.	9d. 40 per cent.	10d. 45 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	Free
339. Books n.e.i and Printed Matter n.e.i - - - - -	Free	Free	Free
340. (A) Stationery, manufactured; including Bill Files and Letter Clips; Papers ruled or bordered by waterline or likewise; 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.	40 per cent.
(B) Books, viz.:—Account, Betting, Cheque, Copy, Copying, Drawing, Exercise, Guard, Letter, Memo., Pocket, Receipt, Sketch, and the like - - - ad val.	35 per cent.	40 per cent.	45 per cent.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XIII.—Paper and Stationery—<i>continued.</i>			
340.— <i>continued.</i>			
(c) Manufactures of Paper n.e.i. ; Paper Parasols ; 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.	35 per cent.	40 per cent.	45 per cent.
(d) Matrices for stereotyping purposes, 6 square inches or under each	1s.	1s. 6d.	2s.
For every square inch over 6 square inches	2d.	3d.	4d.
When Matrices are imported containing more than one design, duty shall be charged on each design as if it were a separate matrix.			
341. Writing Ink and Ink Powders ; Liquid Drawing Ink ad val.	30 per cent.	35 per cent.	40 per cent.
342. Black Printing Ink, the Home Consumption value of which does not exceed 6d. per lb., in packages containing not less than 1 cwt ad val.	30 per cent.	35 per cent.	40 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.	9d. 35 per cent.	10d. 40 per cent.
344. (A) Maps of Australia or any part thereof ad val.	30 per cent.	35 per cent.	40 per cent.
(B) Maps n.e.i. ; Charts, n.e.i. ad val.	Free	5 per cent.	10 per cent.
(C) Charts for manuscript use ad val.	30 per cent.	35 per cent.	40 per cent.
345. Globes, geographical, topographical, and astronomical ad val.	Free	5 per cent.	10 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.	10 per cent.
(B) Penholders other than of wood, not being partly or wholly of gold or silver ad val.	Free	5 per cent.	10 per cent.
(C) Fountain Pens ; Pencils n.e.i. ; and Pens n.e.i. without holders or not including holders ad val.	Free	5 per cent.	10 per cent.
(D) The articles enumerated in sub-items (A), (B), and (C), when in fancy boxes ad val.	30 per cent.	35 per cent.	40 per cent.
(E) Pen and Pencil Sets and Boxes for school use ad val.	Free	5 per cent.	10 per cent.
(F) Fancy Pencils ; Pencil Cases partly or wholly of gold, silver, aluminium, or nickel ; Pen and Pencil Sets and Penholders, n.e.i ad val.	30 per cent.	35 per cent.	40 per cent.
347. Paint Boxes of all kinds when completely fitted ad val.	Free	10 per cent.	15 per cent.
348. School and Drawing Slates ; Slate Pencils ad val.	Free	10 per cent.	15 per cent.
349. Kindergarten Materials as prescribed by Departmental By-laws ad val.	Free	5 per cent.	10 per cent.

24th March, 1920.

IMPORT DUTIES—continued.

Tarif Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
DIVISION XIV.—VEHICLES.			
350. Balls for Cycle Bearings - - - - - ad val.	Free	Free	10 per cent.
351. (A) Cycle Motor Cycle and Side Car parts n.e.i. (except of leather or rubber), including Steel Bars for the manufacture of Rims, Ball Heads not permanently joined and parts thereof plated or unplated, Bottom Brackets including Bracket 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 metal parts thereof, as prescribed by Departmental By-laws - - - - - ad val.	Free	Free	5 per cent.
(B) Valves for pneumatic tyres; Cyclometers; Speedometers - - - - - ad val.	Free	Free	5 per cent.
352. (A) Cycle Motor Cycle and Side Car parts plated brazed enamelled or permanently joined, n.e.i. (including rims but not including parts of leather or rubber); Cycle Motor Cycle and Side Car accessories n.e.i. and parts thereof (except of leather or rubber), including Steel Trouser Clips, Steel Toe Clips and Bands, Parcel Carriers, and Bells; Cycle Saddles and Saddle Covers; Inflators of all kinds for pneumatic tyres, Inflator Clips and connexions - - - - - ad val.	20 per cent.	20 per cent.	30 per cent.
(B) Parts of Side Car Undercarriage or Chassis imported in sets, including Tubing cut to size, but not including wheels or parts thereof; also parts of such undercarriage or chassis imported separately, if not elsewhere included - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
(C) Horns, Warning Devices n.e.i., Reflectors, and Reflex Rear Lights, for use on bicycles and motor or other vehicles - - - - - ad val.	20 per cent.	20 per cent.	30 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. 30 per cent.	22s. 6d. 35 per cent.	25s. 40 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 30 per cent.	£11 35 per cent.	£12 40 per cent.
355. Children's Tricycles and Quadricycles - - - - - ad val.	25 per cent.	30 per cent.	40 per cent.
356. Perambulator or Go-cart parts n.e.i. - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
357. Perambulators and Go-carts, and bodies therefor - ad val.	30 per cent.	35 per cent.	40 per cent.
358. (A) Aeroplanes, and other Aircraft including Balloons and Parachutes - - - - - ad val. And on and after 1st January, 1923 - ad val.	Free 25 per cent.	Free 30 per cent.	10 per cent. 35 per cent.
(B) Parts and Materials, used in the manufacture or repair of Aeroplanes and other Aircraft, as prescribed by Departmental By-laws - - - - - ad val.	Free	Free	10 per cent.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XIV.—Vehicles—<i>continued.</i>			
359. Vehicle parts, viz. :—			
(A) Axles and Axle Boxes, Roller bearing and Ball bearing, as prescribed by Departmental By-laws - ad val.	Free	Free	10 per cent.
(B) Steel or Iron Wheels and Steel-tyred Wheels for use on Railways and Tramways, and all Steel or Iron parts for such wheels, including axles - ad val.	35 per cent.	45 per cent.	55 per cent.
(C) Parts of Railway and Tramway Vehicles propelled by petrol, steam, electricity, oil, or alcohol, n.e.i., whether incorporated in the complete vehicle or separate, viz. :—			
(1) Bodies - - - - - ad val.	35 per cent.	45 per cent.	55 per cent.
(2) Chassis - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
(D) Parts of Vehicles with self-contained power, propelled by petrol, steam, electricity, oil, or alcohol, n.e.i., whether incorporated in the complete vehicle or separate, viz. :—			
(1) Single-seated Bodies - - - - - each	£30	£35	£40
(2) Double-seated Bodies - - - - - each	£50	£55	£60
(3) Bodies with fixed or moveable canopy tops, e.g., Landalette, Limousine, Taxi-cab, and similar Types, and n.e.i. - - - - - each	£65	£70	£75
or ad val.	40 per cent.	50 per cent.	55 per cent.
whichever rate returns the higher duty			
(4) Chassis, but not including Rubber Tyres :—			
(a) Unassembled - - - - - ad val.	7½ per cent.	12½ per cent.	17½ per cent.
(b) Assembled - - - - - ad val.	10 per cent.	15 per cent.	20 per cent.
The word "Bodies" in sub-items (1), (2), and (3) includes Dashboards, Footboards, and Mudguards when imported with bodies of which they form a part.			
(E) Parts of Bodies enumerated in sub-items (D) (1), (D) (2), and (D) (3) being complete sets of Metal Panels :—			
(1) For Single-seated Bodies - - - - - per set	£15	£17 10s.	£20
(2) For Double-seated Bodies - - - - - per set	£25	£27 10s.	£30
(3) For Bodies with fixed or movable canopy tops and Bodies n.e.i. - - - - - per set	£32 10s.	£35	£37 10s.
(F) 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.	40 per cent.	50 per cent.	55 per cent.
360. Vehicles n.e.i. - - - - - ad val.	35 per cent.	45 per cent.	55 per cent.

DIVISION XV.—MUSICAL INSTRUMENTS.

361. Musical Instruments, parts of, and accessories :—			
Actions in separate parts except Keyboards ; 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 ; Piano Player and similar records for rendering music by mechanical process - ad val.	Free	5 per cent.	10 per cent.
362. Military Band and Orchestral Musical Instruments :—			
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.	10 per cent.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XV.—Musical Instruments—<i>continued.</i>			
363. Metal Pipes for Pipe Organs - - - - ad val.	25 per cent.	35 per cent.	40 per cent.
364. Organs, Pipe - - - - ad val.	30 per cent.	40 per cent.	45 per cent.
365. Pianos and Player Pianos—			
(A) Grand - - - - - each or ad val.	£12 30 per cent.	£15 40 per cent.	£17 10s. 45 per cent.
(b) Upright - - - - - each whichever rate returns the higher duty or ad val.	£7 30 per cent.	£8 40 per cent.	£9 10s. 45 per cent.
(c) Keyboards, complete or incomplete - - - ad val.	30 per cent.	40 per cent.	45 per cent.
(d) Parts, n.e.i., as prescribed by Departmental By-laws ad val.	15 per cent.	20 per cent.	25 per cent.
366 Musical Instruments, n.e.i.; Musical Boxes; Piano Players, and other Attachments or Articles n.e.i., for rendering music by mechanical process; Metronomes and the like - - - - ad val.	20 per cent.	25 per cent.	30 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.	35 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	Free
369. Articles, not included under any other heading in the Tariff, of Celluloid, Xylonite, Bone, Ivor, Pulp, Papier-maché, Indurated Fibre, or Asbestos - ad val.	25 per cent.	30 per cent.	40 per cent.
370. Articles imported by or being the property of the Commonwealth not being for the purposes of trade - -	Free	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	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	Free

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous—<i>continued.</i>			
373. Articles imported for official use by Trade Commissioners representing a British Country or by Consuls, provided such Trade Commissioners or Consuls are citizens of the countries they represent, and are not engaged in any other trade or profession	Free	Free	Free
374. (A) Asbestos Millboards, Asbestos Yarn, Asbestos Cloth (with or without wire) unproofed - ad val.	Free	5 per cent.	15 per cent.
(B) Asbestos, Cotton, and other packings, including asbestos cloth (with or without wire) proofed with rubber; Asbestos Cord; Brake and Transmission Linings ad val.	20 per cent.	25 per cent.	30 per cent.
(C) Asbestos Pipe and Boiler Covering; Asbestos Mattresses for Boilers - ad val.	20 per cent.	25 per cent.	30 per cent.
(D) Silicate of Cotton (Slag Wool) and Mineral Wool and Mats made thereof; Felts Fabrics and Compositions for covering pipes and boilers - ad val.	20 per cent.	25 per cent.	35 per cent.
375. (A) Atomizers for mining purposes - ad val.	Free	5 per cent.	10 per cent.
(B) Atomizers n.e.i., Fumigators, Odorizers, Vaporizers, and the like - ad val.	15 per cent.	20 per cent.	25 per cent.
376. Bags and Purses, n.e.i., Wallets, Baskets, Boxes, Cases, or Trunks, with or without fittings, viz.:—			
(A) Fancy, other than of metal or glass; hand; jewel, other than of metal or glass; trinket, other than of metal or glass; sporting; travelling, other than of metal; picnic; toilet; dressing; glove; handkerchief; collar; work; satchels; reticules; valises; companions - ad val.	35 per cent.	40 per cent.	50 per cent.
Or a duty on any article mentioned in this sub-item not subject to the rate under the British Preferential Tariff of - each whichever rate returns the higher duty	...	1s.	1s. 6d.
(B) Jewel, Trinket, and other Fancy Boxes, of metal or glass - ad val.	35 per cent.	40 per cent.	50 per cent.
(C) Fancy Boxes containing free goods or goods subject to a specific rate - ad val.	35 per cent.	40 per cent.	50 per cent.
(D) 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.	10 per cent.
378. Billiard Balls in the rough - ad val.	Free	5 per cent.	10 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; Felts and Wires for Paper Making Machines; Felts for Asbestos Cement Sheet Making Machines ad val.	Free	Free	10 per cent.
380. Brooms, Whisks, Mops, Carpet Sweepers, Vacuum Cleaners for use in the household - ad val.	30 per cent.	35 per cent.	40 per cent.

24th March, 1920.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous—continued.			
381. Brushware and Materials therefor :—			
(A) Bristles, viz.:—Undressed ; Dressed, if three inches and under in length ; Indian, dressed or undressed ; White French, dressed or undressed ; China (when not boiled, baked or straightened) ; and Shoemakers' Bristles	Free	Free	Free
(B) Bristles partly or wholly dressed, not provided for in sub-item (A), including China (when baked, boiled or straightened) and all brush-making mixtures containing any bristle, hair, or other animal matter ad val.	30 per cent.	35 per cent.	45 per cent.
(C) Brushmakers' Horsehair Drafts ad val.	30 per cent.	35 per cent.	45 per cent.
(D) Tooth Brushes ad val.	Free	5 per cent.	15 per cent.
(E) Artists' Brushes (including Writers and Liners), except of Hog-hair ; Aerographs ad val.	Free	5 per cent.	10 per cent.
(F) Hair Brushes, Nail Brushes, Scrubbing Brushes, Brush Sets for Halls, and Brushes n.e.i. ad val.	30 per cent.	35 per cent.	45 per cent.
382. Cameras and Magic or Optical Lanterns, including mounted lenses and accessories n.e.i. but not including tripods ad val.	Free	10 per cent.	20 per cent.
383. Photographic Negatives	Free	Free	Free
384. (A) Lantern Slides ; Photographic Dry Plates ; Photographic Sensitized Films ; Photographic Sensitized Papers n.e.i., Linen, or other material ; Photographic Backgrounds (mounted or unmounted) ; Photographs of Australian subjects ; Postcards (sensitized with or without letterpress) ; Stereoscopic Views ad val.	25 per cent.	30 per cent.	35 per cent.
(B) Photographic Materials, viz. :— Platinotype Paper, Autotype Paper ad val.	Free	5 per cent.	10 per cent.
385. Coke per ton	4s.	5s.	6s.
386. Copying Apparatus for duplicating typewriting and the like ad val.	15 per cent.	20 per cent.	25 per cent.
387. Cordage, unserviceable, for paper manufacture, as prescribed by Departmental By-laws ad val.	Free	5 per cent.	5 per cent.
388. Cordage, Metal, including Cordage of Metal with core of other material ad val.	Free	5 per cent.	10 per cent.
And on and after 1st January, 1921 ad val.	30 per cent.	40 per cent.	45 per cent.
389. Fishing and Rabbit Nets and Netting therefor ; Fish-hooks ; Floats for fishing nets ad val.	Free	5 per cent.	10 per cent.
390. (A) 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 ; Halters, and other Articles n.e.i. manufactured from cord or twine ad val.	30 per cent.	35 per cent.	40 per cent.
(B) Twine for use in the manufacture of fishing, rabbit, and tennis netting, as prescribed by Departmental By-laws ad val.	Free	5 per cent.	10 per cent.

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous—<i>continued.</i>			
391. Reaper and Binder Twine and Yarn - per cwt.	6s.	7s.	7s.
392. Yarns :—			
(A) Cotton, including Mercerised Cotton Yarn - ad val.	Free	Free	5 per cent.
(B) Coir - - - - -	Free	Free	Free
(C) Woollen or containing wool, for manufacturing purposes, as prescribed by Departmental By-laws ad val.	Free	5 per cent.	10 per cent.
And on and after 1st January, 1923 - - - - - ad val.	10 per cent.	15 per cent.	20 per cent.
(D) Woollen or containing wool, n.e.i. - - - - - ad val.	10 per cent.	15 per cent.	20 per cent.
(E) Jute, Hemp, and Flax - - - - - ad val.	10 per cent.	15 per cent.	20 per cent.
(F) N.E.I. - - - - - ad val.	Free	Free	10 per cent.
393. (A) Sewing, and Embroidery Silks and Twists; Household Threads and Cottons n.e.i.; Sewing Threads and Sewing Cottons n.e.i. for manufacturing purposes ad val.	Free	Free	5 per cent
(B) Crochet, Knitting, Mercerised, and Embroidery Cottons, put up for household purposes - ad val.	10 per cent.	15 per cent.	20 per cent
394. (A) Granulated Cork for fruit packing as prescribed by Departmental By-laws - - - - -	Free	Free	Free
(B) Granulated Cork, n.e.i. - - - - - ad val.	15 per cent.	20 per cent.	20 per cent.
(C) Cork manufactures, n.e.i. - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
395. Corks—			
(A) Small Corks having a maximum diameter of three-fourths of an inch, and Rings - - - - - per lb.	1s.	1s.	1s.
- - - - - or ad val.	30 per cent.	35 per cent.	35 per cent.
whichever rate returns the higher duty			
(B) N.E.I., including Bungs - - - - - per lb.	6d.	6d.	6d.
- - - - - or ad val.	30 per cent.	35 per cent.	35 per cent.
whichever rate returns the higher duty			
396. Collections of Antiquities for public institutions, as prescribed by Departmental By-laws - - - - -	Free	Free	Free
397. Explosives, viz. :—			
(A) Cartridges, n.e.i. - - - - - ad val.	15 per cent.	25 per cent.	30 per cent.
(B) Fireworks - - - - - ad val.	25 per cent.	30 per cent.	40 per cent.
(C) Fuse, n.e.i., per coil of 24 feet or less, and in proportion for any greater quantity - - - - - per coil	$\frac{1}{2}$ d.	$\frac{3}{4}$ d.	$\frac{3}{4}$ d.
And on and after 1st July, 1920 - - - - - per coil	1d.	$1\frac{1}{2}$ d.	2d.
(D) Powder, Sporting; Wads for Cartridges, n.e.i.; Caps, Percussion; Cartridges for military purposes; Detonators; Cartridge Cases, empty, capped, or uncapped; Fuse Cotton; Mining Fuses, electrical ad val.	Free	5 per cent.	10 per cent.
And on and after 1st July, 1920 - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
(E) Explosives, n.e.i. - - - - - ad val.	Free	5 per cent.	10 per cent.
And on and after 1st January, 1922 - - - - - ad val.	15 per cent.	20 per cent.	25 per cent.
(F) Wads, felt, for cartridges - - - - - ad val.	20 per cent.	25 per cent.	35 per cent.
398. Filters for use in the household - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.

24th March, 1920.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous—continued.			
399. Fire Brigade and Life Saving 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, Life-saving Appliances, as prescribed by Departmental By-laws ad val.	Free	5 per cent.	10 per cent.
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, as prescribed by Departmental By-laws, be admitted upon payment of duty on the dutiable value only of any repairs or additions to the goods.			
401. Reimported Goods :— (A) Goods the produce of Australia and samples of duty paid goods on which drawback has not been paid, subject to section 151 of the <i>Customs Act 1901-16</i>	Free	Free	Free
(B) Goods other, which after having been properly entered for home consumption in Australia were exported without drawback having been paid thereon and which have been brought back to Australia by the exporter and which remained the property of such exporter from the time of exportation until the time of reimportation, as prescribed by Departmental By-laws	Free	Free	Free
402. Hair and Fibre, curled, suitable for upholstering purposes ad val.	25 per cent.	30 per cent.	40 per cent.
403. Manures :— (A) Superphosphates ad val.	5 per cent.	15 per cent.	25 per cent.
(B) N.E.I.	Free	Free	Free
404. Materials and Minor Articles, as prescribed by Departmental By-laws, for use in the manufacture of goods within the Commonwealth ad val.	Free	Free	10 per cent.
405. Models of inventions and other improvements in the Arts and Manufactures and Models of Ships	Free	Free	Free
406. Natural History, specimens of; Models and Wall Diagrams for illustration of natural history	Free	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	Free
408. Outside Packages n.e.i., including the sole containing package, in which goods are ordinarily imported, when containing such goods	Free	Free	Free

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous—<i>continued.</i>			
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 £100 in value for each adult passenger* -	Free	Free	Free
* Two members of a family, being children, may be reckoned as one adult.			
410. (A) Pictures n.e.i., including Scripture Cards of all kinds ad val.	Free	5 per cent.	10 per cent.
(B) (1) Oil or Water Colour Paintings by Australian students or Australian artists resident abroad for a period not exceeding five years -	Free	Free	Free
(2) Oil or Water Colour Paintings presented or bequeathed to the owner and not imported for sale -	Free	Free	Free
(3) Oil or Water Colour Paintings n.e.i. - each or ad val.	£1	£1 5s.	£1 10s.
which ever rate returns the higher duty	25 per cent.	30 per cent.	35 per cent.
(C) Oil or Water Colour Paintings, framed or unframed, imported by or presented to Public Art Galleries other Public Institutions Cathedrals or Churches, as prescribed by Departmental By-laws -	Free	Free	Free
(D) Photographs Prints Photogravures and the like, wholly or partly coloured by hand, also painted Panels ad val.	30 per cent.	35 per cent.	40 per cent.
411. Pictures, being coloured supplements for newspapers per lb.	8d.	9d.	10d.
412. Pictorial Illustrations and Casts and Models for Teaching purposes, when imported by and for the use of Universities, Colleges, Schools, or Public Institutions ad val.	Free	Free	20 per cent.
413. Pipes, Smoking, n.e.i., Cigar and Cigarette Tubes Holders and Cases, Tobacco and Snuff Boxes, n.e.i., and accessories; Smoking Requisites, including Cases, Tobacco Pouches, Smokers' Sets, Match Stands, Ash Trays, Smokers' Lamps, Cigar Stands, and Lighters - ad val.	25 per cent.	35 per cent.	45 per cent.
414. Pipes, Smoking, wholly of clay - per gross	1s.	1s. 6d.	2s.
415. Plates, prepared, for engravers and lithographers - ad val.	Free	5 per cent.	10 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 - ad val.	Free	Free	20 per cent.
(B) Metal Furniture for Public Hospitals, which cannot reasonably be manufactured within the Commonwealth, as prescribed by Departmental By-laws - ad val.	Free	Free	20 per cent.
417. (A) Machinery specially designed and adapted for use in any University or Public Educational Institution for the purposes of instruction to students only - ad val.	Free	Free	20 per cent.
(B) Any article which has been bequeathed or donated to the Public or to any Public Institution -	Free	Free	Free

24th March, 1920.

IMPORT DUTIES—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous—<i>continued.</i>			
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 Barometers ad val.	Free	Free	20 per cent.
(B) Instruments made of glass for measuring the density of Liquids Solids and Gases, including Hydrometers, Saccharometers, Lactometers, Salinometers, and Barometers, as prescribed by Departmental By-laws ad val.	Free	Free	20 per cent.
(C) (1) Barographs; Calorimeters; Cathetometers; Dividing Engines for graduating Bars, Tubes, and Circles; Kymographs, and Time Markers; Dial Micrometers; Hygrometers; Microtomes; Pyrometers; Spherometers; Thermographs; Thermostats; Thermo-regulators; Microscopical, Mineralogical, and Blow Pipe Cabinets (fitted); Mercury Vacuum Pumps; Viscosimeters; Vacuum Ovens for Laboratories; Drawing, Mathematical, and Surveying Instruments n.e.i., but not including Tripods ad val.	Free	Free	20 per cent.
(2) Clinometers and Prismatic Compasses ad val.	30 per cent.	35 per cent.	40 per cent.
(D) Bacteriological Apparatus, including Counting Apparatus, Culture Dishes, Flasks and Tubes, Slide Cabinets and Trays, Staining Dishes and Plates, Stains, Incubators ad val.	Free	Free	20 per cent.
(E) Scientific Instruments for measuring Absorption, Dispersion, Intensity, Reflection, Refraction, and Rotation of Light, and for Colour Analysis and Colour Comparison ad val.	Free	Free	20 per cent.
(F) Apparatus for the Testing and Analysis of Milk, Wine, and other Agricultural Products, as prescribed by Departmental By-laws ad val.	Free	Free	20 per cent.
419. Surgical and Dental and Veterinary Instruments, Appliances and Materials (not being furniture), viz.:—			
(A) Lint; Gauzes; Bandages n.e.i.; Ligatures; Oil Silk; Poroplastic Felt; Splints and Artificial Limbs, Teeth and Eyes; Surgical Pessaries except of glass; Syringes, except of glass or rubber; Galvano-Cautery Batteries and Appliances; 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 localization and stereoscopic radiography; Snakebite Outfits; Absorbent Wool (not medicated) and Surgical Dressings; Aseptic Paper; Impression Trays; Dental Rubber; Dental Cements ad val.	Free	10 per cent.	20 per cent.
(B) Dental Alloy, Amalgam, and Gold Filling ad val.	35 per cent.	45 per cent.	50 per cent.
(C) Instruments and Appliances, viz.:— Amputating, Cupping, Dissecting, Examining, Operating and Veterinary, as prescribed by Departmental By-laws ad val.	Free	10 per cent.	20 per cent.
(D) Instruments and Appliances, viz.:— Amputating, Cupping, Dissecting, Examining, Operating, and Veterinary, n.e.i. ad val.	40 per cent.	45 per cent.	50 per cent.

24th March, 1920.

IMPORT DUTIES—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous—continued.			
420. Surgical Appliances, n.e.i., including Belts, Trusses, Pads, Corsets, Braces, Breast Supports, Vaccination Shields - - - - - ad val.	20 per cent.	25 per cent.	35 per cent.
421. Theatrical Costumes and Properties as prescribed by Departmental By-laws - - - - -	Free	Free	Free
422. Thermit and other Welding compounds - - - - - ad val.	20 per cent.	25 per cent.	30 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, as prescribed by Departmental By-laws - -	Free	Free	Free
424. Vessels, including all fittings imported therewith, viz.:—			
(A) Marine, Mining, and similar Dredges - - - - - ad val.	25 per cent.	30 per cent.	35 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.	35 per cent.
And on and after 1st January, 1923			
(B) Vessels, n.e.i., 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.	35 per cent.
(C) Yachts, the property of tourists visiting Australia, under such conditions as may be prescribed by Departmental By-laws - - - - -	Free	Free	Free
(D) Yachts, n.e.i., Launches and Boats - - - - - ad val.	25 per cent.	30 per cent.	35 per cent.
(E) Vessels built in Australia; Vessels upon which duty has once been paid - - - - -	Free	Free	Free
(F) (1) Vessels not exceeding 500 tons gross register owned and registered in Australia on the 30th November, 1911 - - - - -	Free	Free	Free
(2) Vessels exceeding 500 tons gross register owned and registered in Australia on the 31st December, 1922 - - - - -	Free	Free	Free
425. Wall and Ceiling parts and decorations, of any materials, n.e.i. - - - - - ad val.	30 per cent.	35 per cent.	40 per cent.
426. (A) Works of Art, framed or unframed, imported for Public Institutions or purposes, as prescribed by Departmental By-laws - - - - -	Free	Free	Free
(B) Stained Glass Windows for Churches or Public Institutions, as prescribed by Departmental By-laws ad val.	20 per cent.	25 per cent.	30 per cent.
427. Works of Art, being Statuary not being less than £10 in value - - - - -	Free	Free	Free
428. Wattle Bark - - - - - per cwt.	3s.	3s.	3s.
429. Wattle Bark Tanning Extract - - - - - ad val.	20 per cent.	20 per cent.	25 per cent.

24th March, 1920.

EXCISE TARIFF.

THE FIRST SCHEDULE.

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 0·91976 as compared with that of distilled water at the same temperature.

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

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

Articles.	Rate of Duty.
1. Beer—	
(A) Ale, Porter, and other Beer, containing not less than 2 per cent. of proof spirit per gallon	1s. 3d.
(B) Any other fermented liquors n.e.i. containing not less than 2 per cent. of proof spirit which may by Proclamation be declared dutiable under this item per gallon	1s. 3d.
2. Spirits—	
(A) Brandy, distilled wholly from wine, the fermented juice of fresh grapes, 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 per proof gallon	23s.
(B) Blended Brandy, distilled wholly from wine, the fermented juice of fresh grapes, and containing not less than 25 per cent. of pure spirit (which has been separately distilled from wine, the fermented juice of fresh grapes, by a pot still or similar process at a strength not exceeding 40 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 brandy so blended and matured per proof gallon	24s.
(C) Apple Brandy, distilled wholly from apple cider 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 apple brandy per proof gallon	24s.
(D) 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 per proof gallon	23s.
(E) 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 per proof gallon	25s.
(F) Rum, distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, 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 per proof gallon	25s.
(G) Blended Rum, distilled wholly from sugar, sugar syrup, molasses, or the refuse of sugar cane, containing not less than 25 per cent. of pure spirit (which has been separately distilled from sugar, sugar syrup, molasses, or the refuse of sugar cane, 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 rum so blended and matured per proof gallon	26s.
(H) Gin, distilled from barley malt, grain, grape wine, apples, or other approved fruit, and certified by an officer to be pure gin per proof gallon	25s.
(I) Liqueurs, as prescribed by Departmental By-laws per proof gallon	25s.
(J) Spirit for fortifying Australian wine, subject to Regulations per proof gallon	6s.
(K) Spirit for making Vinegar, subject to Regulations per proof gallon	2s.

24th March, 1920.

EXCISE TARIFF—*continued.*

Articles.	Rate of Duty.
Spirits—<i>continued.</i>	
(L) Spirits for the manufacture, from Australian products exclusively, of scents and toilet preparations, subject to Regulations per gallon	20s
(M) Spirit for industrial and scientific purposes, n.e.i., subject to Regulations per proof gallon	25s.
(N) Methylated spirits, subject to Regulations	Free
(O) Spirits, n.e.i. per proof gallon	35s.
(P) Absolute Alcohol for use in Universities for scientific purposes, subject to Regulations	Free
3. (A) Amylic Alcohol and Fusel Oil per gallon	26s
(B) Amylic Alcohol and Fusel Oil, denatured as prescribed by Departmental By-laws	Free
4. Saccharin and other similar substitutes for sugar per lb.	20s
5. Starch, made from imported rice per lb.	1d.
6. Tobacco—	
(A) *Tobacco, hand-made strand per lb.	1s. 5d.
* 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.	
(B) Tobacco, manufactured, n.e.i., made in Australia, both from imported and locally-grown leaf per lb.	1s. 8d.
(C) Tobacco, fine cut suitable for the manufacture of cigarettes per lb.	6s. 3d.
7. Cigars—	
(A) †Hand-made per lb.	2s.
† 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.	
(B) Machine-made per lb.	3s.
8. Cigarettes, including the weight of the outer portion of each cigarette:—	
(A) †Hand-made per lb.	6s. 3d.
† 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.	
(B) N.E.I. per lb.	6s. 6d.
9. Snuff per lb.	4s.

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.

7. WAR GRATUITY BILL.—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. J. H. Catts moved, That the debate be now adjourned.

Question—That the debate be now adjourned—put and passed.

Ordered - That the resumption of the debate be made an Order of the Day for to-morrow.

8. ADJOURNMENT.—Sir Joseph Cook moved, That the House do now adjourn.

Question—put and passed.

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

MEMBERS PRESENT.—All Members were present (at some time during the sitting) except—Mr. Anstey, Mr. Charlton*, Mr. Gibson, Mr. Hay, Mr. Lavelle, Mr. Livingston*, Mr. Nicholls, and Mr. Watt.

* On leave.

WALTER A. GALE,
Clerk of the House of Representatives.