

# CUSTOMS TARIFF.

## No. 39 of 1910.

An Act relating to Duties of Customs.

[Assented to 1st December, 1910.]

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

Short title.

1.—(1.) This Act may be cited as the *Customs Tariff* 1910.

(2.) The *Customs Tariff* 1908 is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by the *Customs Tariff Amendment Act* 1908, and by this Act, may be cited as the *Customs Tariff* 1908-1910.

Amendment of  
Tariff.

2. Schedule A to the Principal Act is amended as set out in the Schedule to this Act, and Duties of Customs are hereby imposed in accordance with Schedule A as so amended.

Date from which  
new duties, &c.,  
are to com-  
mence.

3.—(1.) Subject to this section, where by this Act—

- (a) any duty is imposed on any article, or
- (b) the duty on any article is increased, or
- (c) the duty on any article is decreased, or
- (d) any article is declared free,

the duty, increase of duty, or decrease of duty shall be deemed to have been imposed, and any article declared free of duty shall be deemed to have been free, as on and from the seventeenth day of November, One thousand nine hundred and ten.

(2.) Where, by any amendment made by this Act, any duty, increase of duty, or decrease of duty is imposed on any particular article, or any particular article is declared to be free of duty, as on and from any date later than the seventeenth day of November, One thousand nine hundred and ten, the duty, increase of duty, or decrease of duty shall be deemed to have been imposed, and the article shall be deemed to have been free of duty as on or from such later date.

4.—(1.) All Duties of Customs proposed to be imposed by any proposed amendment of the Tariff shall be deemed to have been imposed as from the time they were proposed to be imposed, and all moneys collected pursuant to any proposed amendment of the Tariff as and for Duties of Customs shall be deemed to have been lawfully collected as and for Duties of Customs.

Validation of  
collection of  
duty pursuant  
to proposed  
amendments.

(2.) No person shall be entitled to any refund in respect of money so collected unless, assuming the proposed amendment of the Tariff to have been passed into law at the time of the collection, the collection was not justified by the proposed amendment.

(3.) No duty or increase of duty shall be payable in respect of any goods delivered free or at a lesser rate of duty in pursuance of any proposed amendment of the Tariff if, at the time the goods were properly delivered free or at the lesser rate of duty in accordance with the proposed amendment.

(4.) In this section, any reference to any proposed amendment of the Tariff has relation to any amendment of the Customs Tariff proposed in the Parliament during the session held in the year One thousand nine hundred and ten.

## SCHEDULE.

That Schedule A to the *Customs Tariff* 1908 be amended as hereunder set out, and that on and after the seventeenth day of November One thousand nine hundred and ten Duties of Customs be collected in pursuance of the Customs Tariff as so amended.

### AMENDMENTS OF CUSTOMS TARIFF 1908.

#### IMPORT DUTIES.

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
4. By omitting the whole of the item, and inserting in its stead the following item :—		
“4. Amylic Alcohol and Fusel Oil :—		
(A) Denaturated in accordance with Depart- mental By-laws .. ..	Free	
(B) Not denaturated in accordance with De- partmental By-laws .. .. per gallon	14s.”	
71. By inserting in the item, after the word “Linseed”, the letters “n.e.i.”		
72. By inserting in the item, after the word “Cake”, the words “and Linseed for cultivation”.		
106. (A) By omitting from the item the words “including articles cut into shape”, and inserting in their stead the words “including materials cut into shape therefor”.		

### IMPORT DUTIES—continued.

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
115. By inserting in the item, after the word "pads" but before the parenthesis mark following that word, the words "but not including Carpet Felt Paper".		
121. By inserting in sub-item (D), after the words "Pull-over Hoods", the words "weighing not more than 1½ ounces each".		
123. By omitting from sub-item (D), the words "Ribbons, Galoons not being bindings", and the words "Boxed Robes when not shaped or sewn".		
126. By inserting in the item, before the word "Kersey", the word "Saddlers".		
134. By inserting in sub-item (A), after the word "Ruchings", the words "; Galoons; Ribbons; Tinselled Belting n.e.i.; Belting for apparel not elsewhere specified and not being cut to length for belts". By inserting in sub-item (B), after the words "Tinsel Belting", the words "having warp or weft composed wholly of tinsel or of continuous threads of tinsel and an alternate thread of textile".		
137. By inserting in sub-item (A), after the word "Fringes", the words "including Scalps or Patches".		
139. By inserting in sub-item (E), after the word "Loading", the words "and cleaning".		
141. By omitting the whole of the item and inserting in its stead the following item:— "141. (A) Lamps and Lanterns n.e.i. and parts n.e.i. thereof except wicks; Coach and Carriage Lamp Irons; Metal Reflectors and Shades; Lampware n.e.i. but not the columns of street lamps .. .. . ad val. "(B) Glass parts of Lamps and Lanterns when imported separately, and Glass parts in excess of one to each Lamp or Lantern when imported with the Lamps or Lanterns with which they are designed to be used .. .. . ad val. "(C) Lamp and Gas Stoves for heating and cooking .. .. . ad val. "(D) Incandescent Mantles .. .. . ad val.	25 per cent. 25 per cent. 20 per cent. 25 per cent.	15 per cent. 20 per cent. 15 per cent.
156. By inserting in sub-item (B), after the words "Picture Nails;" the word "Spikes;" By inserting in sub-item (B), after the words "Nails n.e.i.", the words "; Spouting Screws". By omitting from sub-item (C) the words "; and Spikes".		
162. By inserting in sub-item (A), after the word "use", the words "; Roller Bearings and Ball Bearings".		

## IMPORT DUTIES—continued.

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
165. By omitting from sub-item (A) the words "manufacture and treatment", and inserting in their stead the words "manufacture or treatment". By inserting in sub-item (B), after the word "Shearing", the words "Cropping and Notching". By omitting from sub-item (B) the words "sizes up to $\frac{3}{4}$ in.", the words "sizes above $\frac{3}{4}$ in. and up to 2 in.", and the words "in sizes to bend up to $\frac{3}{4}$ in. plate".		
169. By omitting the whole of the item, and inserting in its stead the following item :— "169. Mixed Metalware and Platedware for household use not elsewhere specified .. ad val.	25 per cent.	20 per cent."
170. By inserting in sub-item (B), after the word "containing", the words "not less than $\frac{1}{2}$ per cent. of". By inserting in the item a new sub-item as follows :— "(E) Malleable iron castings not elsewhere specified .. .. per lb.	1 $\frac{1}{4}$ d."	
175. By inserting in sub-item (B), after the word "wood" the words "not elsewhere specified".		
178. By inserting in sub-item (D), after the letters "N.E.I.", the words "not included under item 172".		
187. By omitting from the item the words "for advertising purposes".		
190. By omitting from the item the comma after the words "Linotype Metal" and inserting in its stead a semicolon.		
191. By omitting from the item the words "Magnolia Metal".		
195. By inserting in the item, after the word "Scrap," the words "Angle, Tee,".		
198. By inserting in the item, after the word "Scrap," the words "Angle, Tee,".		
200. By inserting in the item a new sub-item as follows :— "(B) Rolled Iron and Steel as prescribed by Departmental By-laws for use in the manufacture of Droppers .. ..	Free "	
206. By omitting the whole item and inserting in its stead the following item :— "206. Pins (not being partly or wholly of gold or silver or gold or silver plated), viz. :— Gimp, solid-headed short toilet, plain safety, hair; also Hooks and Eyes and Crochet Hooks— (A) When in fancy boxes .. ad val. 30 per cent. (B) When not in fancy boxes .. ad val. 39 per cent.	25 per cent. Free "	

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<p>217. By omitting from the item the words "5 per cent.", and inserting in their stead the words "17½ per cent."</p> <p>By omitting from the item the word "Free", and inserting in its stead the words "12½ per cent."</p> <p>By inserting in the item a new sub-item as follows:—          "(B) Rolled iron and steel as prescribed by Departmental By-laws for use in the manufacture of standards and pillars.. .. ."</p>	Free "	
<p>222. By omitting from the item, wherever they occur, the words "for trucks and waggons", and inserting in their stead the words "for use on railways and tramways".</p> <p>By inserting in sub-item (A), after the words "all steel parts for such wheels" the words "including axles".</p> <p>By inserting in sub-item (B), after the words "all steel parts for such wheels", the words "including axles".</p>		
<p>229. By inserting in sub-item (c), after the word "Hoop", the words "; Iron bars of fancy pattern in the state in which they leave the rollers".</p>		
<p>230. By inserting in the item, after the word "Dressings", the words "Inks, Stains,".</p>		
<p>236. By inserting in sub-item (A), after the word "liquid", the words "in packages containing over 14 lb."</p> <p>By inserting in sub-item (B), after the word "use", the words "ground in liquid in packages containing 14 lb. and under".</p> <p>By omitting from sub-item (B) the word "including" and inserting in its stead a comma.</p>		
<p>253. By omitting from sub-item (A) the words "Fruit-jar Caps" and inserting in their stead the words "Glass Caps for Fruit-jars".</p>		
<p>261. By omitting from the item the whole of sub-item (A) and inserting in its stead the following sub-item:—          "(A) Glue .. .. . per lb.</p>	2d.	1½d."
<p>279. By omitting from the item the words "Saponaceous Mixture of Creosote;"</p>		
<p>286. By omitting from the item the words "Hyposulphites containing zinc", and inserting in their stead the words "Hydrosulphites containing zinc".</p>		
<p>295. By inserting in sub-item (A), after the words "Petroleum Jelly", the words "in packages containing less than 3 cwt."</p>		
<p>338. By omitting from the item the words ", and Doublets".          By omitting the comma after the word "Pearls" and inserting in its stead the word "and"</p>		

## IMPORT DUTIES—continued.

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
344. By omitting the whole item and inserting in its stead the following item :— " 344. Spectacles, Spectacle Frames (not being gold), Spectacle Glasses and Lenses, and Magnifying and Reading Glasses mounted except when the mountings are partly or wholly of gold or silver                      ..                      ..	Free"	
347. By omitting from the item the words "Royal Cord in the piece; Prunella, Lasting and Felt Stuff for" and inserting in their stead the words "Piece goods suitable for".		
353. By inserting in sub-item (A), after the word "Rubber", the word "Canvas,".		
356. By inserting an asterisk in the item after the word "Paper" at the commencement of the item, and by inserting at the end of the item a foot note as follows :— " * 'Board' when applied to Paper means a Paper which at the size of 20 by 25 inches or its equivalent weighs 70 lb. or over per ream of 480 sheets." By omitting the whole of sub-items (E) and (F), and inserting in their stead the following sub-item :— "(E) Printing (glazed, unglazed, mill-glazed, or coated) in rolls or sheets not less than 20 by 25 inches or its equivalent and not ruled or printed in any way                      ..                      .. By omitting the whole of sub-items (G) and (H). By omitting the whole of sub-item (I), and inserting in its stead the following sub-item :— "(I) 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                      ..                      per cwt.	Free"	
By omitting the whole of sub-item (J), and inserting in its stead the following sub-item :— "(J) Cartridge paper of all colours (glazed, mill-glazed, rough or smooth) and Blotting Paper; irrespective of weight                      ..                      per cwt.	5s.	4s. 6d."
By omitting the whole of sub-item (L) and inserting in its stead the following sub-item :— "(L) Bags n.e.i.                      ..                      per cwt.	5s.	4s. 6d."
By omitting the whole of sub-item (M) and the foot-note to that sub-item, and inserting in the stead of the sub-item the following sub-item :— "(M) N.E.I., Boards n.e.i. lined or unlined, Cover Paper, Pressings, Carpet Felt Paper, Paper-hangings or Wall Paper                      ..                      ad val.	9s.	8s. 6d."
By omitting from sub-item (Q) the word "Pulpboard", and inserting in its stead the word "Boards". By omitting the whole of sub-item (AA) and inserting in its stead the following sub-item :— "(AA) True Vegetable Parchment— (1) In sheets not less than 8 x 38 inches or its equivalent                      ..                      ..	20 per cent.	15 per cent."
(2) In smaller sizes of any shape                      ..                      ad val. By inserting in sub-item (EE), after the word "Paper", the words "and Boards".	Free 15 per cent.	10 per cent."

IMPORT DUTIES—*continued.*

Tariff Items.	General Tariff.	Tariff on Goods the Produce or Manufacture of the United Kingdom.
<p>357. By inserting in sub-item (A), after the words "Letter Clips;" , the words " Papers ruled or bordered by water-line or otherwise ; Writing Paper in sizes less than 16 x 13 inches ;".</p> <p>By inserting in sub-item (B), after the letters "n.e.i.", the words "and Paper (other than true vegetable parchment) and Board in the form of discs ovals small squares and other small shapes for all purposes".</p>		
<p>364. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :—</p> <p style="padding-left: 20px;">“(A) Pens n.e.i., without holders or not including holders :—</p> <p style="padding-left: 40px;">(1) When in fancy boxes .. ad val. 30 per cent.</p> <p style="padding-left: 40px;">(2) When not in fancy boxes .. ad val. 5 per cent.</p> <p>By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :—</p> <p style="padding-left: 20px;">“(B) Ink Stands, Fountain Pens, Pencils n.e.i., and Rulers :—</p> <p style="padding-left: 40px;">(1) When in fancy boxes .. ad val. 30 per cent.</p> <p style="padding-left: 40px;">(2) When not in fancy boxes .. ad val. 5 per cent.</p>	<p>25 per cent.</p> <p>Free "</p> <p>25 per cent.</p> <p>Free "</p>	<p>25 per cent.</p> <p>Free "</p> <p>25 per cent.</p> <p>Free "</p>
370. By omitting the whole of sub-item (A).		
373. By inserting in the item, after the word "Tricycles", the words "and Quadricycles".		
<p>395. By inserting in sub-item (A), after the word "halls", the words "; Bristles partly or wholly dressed (except those known as China, Indian, and White French) and all mixtures for use in the manufacture of brush heads or knots".</p> <p>By omitting from sub-item (B) the word "White" before the word "Metal".</p>		
398. By inserting in the item, after the word "including", the word "sliver".		
425. By omitting the whole of the item.		
<p>443. By omitting the whole of the item and inserting in its stead the following item :—</p> <p style="padding-left: 20px;">“443. Theatrical Costumes and Properties as prescribed by Departmental By-laws ...</p>	Free "	