CUSTOMS TARIFF (No. 2).

**No. 28 of 1939.**

An Act relating to Duties of Customs.

[Assented to 26th September, 1939.]

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

**Short title and citation.**

**1.—**(1.) This Act may be cited as the *Customs Tariff* (*No.* 2) 1939.

(2.) Section one of the *Customs Tariff* 1939 is amended by omitting sub-section (2.).

(3.) The *Customs Tariff* 1933–1938, as amended by the *Customs Tariff* 1939, is in this Act referred to as the Principal Act.

(4.) The Principal Act, as amended by this Act, may be cited as the *Customs Tariff* 1933–1939.

**Amendment of Tariff.**

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

**Time of imposition of duties.**

**3.—**(1.) The time of the imposition of the duties of Customs imposed by this Act (not being duties of Customs the time of the imposition of which is fixed by the next succeeding sub-section) is the fourth day of May, One thousand nine hundred and thirty-nine, at nine o’clock in the forenoon, reckoned according to standard time in the Australian Capital Territory, and this Act shall be deemed to have come into operation at that time.

(2.) The time of the imposition of duties of Customs imposed by this Act in respect of which a date later than the fourth day of May, One thousand nine hundred and thirty-nine is specified in the Schedule to this Act, is the later date so specified, at nine o’clock in the forenoon, reckoned according to standard time in the Australian Capital Territory.

Sec. 2 THE SCHEDULE.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

IMPORT DUTIES.

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| Tariff Items. | | British Preferential Tariff. | Intermediate Tariff. | | General Tariff. |
| **DIVISION VI.—METALS AND MACHINERY.** | | | | | |
| 161. By adding to sub-item (b) a new paragraph (4) as follows:— | |  | |  |  |
|
| “(4) Hand (other than roller), with train gears; hand (other than roller), specially designed for the combined purpose of trimming and edging | |  | |  |  |
|
|
| ad val. | | 20 per cent. | | .. | 65 per cent.” |
| And on and after 15th September, 1939 | |  | |  |  |
| By omitting the whole of sub-item (b) and inserting in its stead the following sub-item:— | |  | |  |  |
| “(b) Lawnmowers, including mechanical driving units and apparatus for transmitting power from such driving units to the driven units when incorporated in or forming part of lawnmowers, viz.:— | |  | |  |  |
| (1) Electrically driven ad val. | | per cent. | | 40 per cent. | 40 per cent. |
| And in respect of paragraph (1)— | |  | |  |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | |
| An additional duty of ad val. | | .6 per cent. | | .7 per cent. | .7 per cent. |
| (2) Hand operated each | | .. | | 11s. 6d. | 11s. 6d. |
| or | ad val. | 25 per cent. | | 50 per cent: | 50 per cent. |
| And for each £1 by which the equivalent in Australian currency of or £100 sterling is less than £125 at the date of exportation— |  | |  |  |
| An additional duty of |  | |  |  |
| ad val. | .6 per cent. | | .6 per cent. | .6 per cent. |
| whichever rate returns the higher duty. | |  | |  |  |

Import Duties—*continued.*

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| Tariff Items. | | British Preferential Tariff. | Intermediate Tariff. | General Tariff. | |
| **Division VI.—Metals and Machinery—*continued.*** | | | | | |
| 161—*continued.* | |  |  | |  |
| (b)—*continued.* | |  |  | |  |
| (3) With self-contained power— | |  |  | |  |
| (*a*) Driven by air cooled internal combustion engines capable of developing not more than  brake horse-power when operating at 1200 r.p.m. ad val. | | 20 per cent. | per cent. | | 45 per cent. |
| And in respect of sub-paragraph (*a*)— | |  |  | |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | |  |  | |  |
| An additional duty of | |  |  | |  |
| ad val. | | .6 per cent. | .7 per cent. | | .7 per cent. |
| (*b*) Other ad val. | | 30 per cent. | 50 per cent. | | per cent. |
| And in respect of sub-paragraph (*b*)*—* | |  |  | |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | |  |  | |  |
| An additional duty of | |  |  | |  |
| ad val. | | .6 per cent. | .6 per cent. | | .6 per cent. |
| (4) N.E.I. ad val. | | 20 per cent. | per cent. | | 45 per cent. |
| And in respect of paragraph (4)— | |  |  | |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | |  |  | |  |
| An additional duty of ad val. | | . 6 per cent. | .7 per cent. | | .7 per cent.” |
| 276. By omitting the whole of paragraph (2) of sub-item (f) and inserting in its stead the following paragraph:— | |  |  | |  |
| “(2) (*a*) Refrigerators and refrigerator parts ad val. | | 55 per cent. | .. | | .. |
| (*b*) Refrigerators, electric, up to and including 10 cubic feet gross internal capacity and parts thereof, viz.:— | |  |  | |  |
| (1) Refrigerators, including mechanical driving units and apparatus for transmitting power from such driving units to the driven units | |  |  | |  |
|  | each | .. | .. | | £5 |
| *and* per cubic foot of gross internal capacity | .. | .. | | £2 |
| or ad val. | | .. | .. | | 75 per cent. |
| whichever rate returns the higher duty. | |  |  | |  |
| (2) Parts (other than parts imported in an unassembled condition), viz.:— | |  |  | |  |
|  |  | |  |
| (*a*)Cabinets | |  |  | |  |
|  | each | .. | .. | | £2 2s. 6d. |
| *and* per cubic foot of gross internal capacity |  |  | |  |
| .. | .. | | 17s. |
| or ad val. | | .. | .. | | 75 per cent. |
| whichever rate returns the higher duty. | |  |  | |  |

Import Duties—*continued.*

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| Tariff Items. | | British Preferential Tariff. | | Intermediate Tariff. | | General Tariff. |
| **Division VI.—Metals and Machinery**—*continued.* | | | | | |  |
| 176—*continued.* | | |  | |  |  |
| (f) (2)—*continued.* | | |  | |  |  |
| (*b*)*—continued.* | | |  | |  |  |
| (2)—*continued.* | | |  | |  |  |
| (*b*) Compressors (not forming part of sealed or semi-sealed refrigerating units)— | | |  | |  |  |
| (1) Single cylinder each | | | .. | | .. | £1 12s. 6d. |
| or ad val. | | | .. | | .. | 75 per cent. |
| whichever rate returns the higher duty. | | |  | |  |  |
| (2) Double cylinder each | | | .. | | .. | £2 |
| or ad val. | | | .. | | .. | 75 per cent. |
| whichever rate returns the higher duty. | | |  | |  |  |
| (*c*) Evaporators (not forming part of sealed or semi-sealed refrigerating units) each | | | .. | | .. | £1 |
| or ad val. | | | .. | | .. | 75 per cent. |
| whichever rate returns the higher duty. | | |  | |  |  |
| (*d*)Sealed or semi-sealed refrigerating units, including mechanical driving units and apparatus for transmitting power from such driving units to the driven units each | | | .. | | .. | £810s. |
| or ad val. | | | .. | | .. | 75 per cent. |
| whichever rate returns the higher duty. | | |  | |  |  |
| (e) Other ad val. | | | .. | | .. | 75 per cent. |
| (3) Parts imported in an unassembled condition ad val. | | | .. | | .. | 75 per cent. |
|  | | |  | |  |  |
| (*c*) Refrigerators, electric, exceeding 10 cubic feet gross internal capacity and parts thereof; refrigerators (other than electric) and parts thereof ad val. | | | .. | | .. | 75 per cent. |
| And on and after 15th September, 1939 | | |  | |  |  |
| (2) Refrigerating appliances and parts thereof, viz.:— | | |  | |  |  |
| (*a*) Refrigerators, mechanical, of the types used for food storage, up to and including 10 cubic feet gross internal capacity, and parts thereof, viz.:— | | |  | |  |  |
| (1) Refrigerators including mechanical driving units and apparatus for transmitting power from such driving units to the driven units | | |  | |  |  |
|  | each | | .. | | .. | £5 |
| *and* per cubic foot of gross internal capacity | | .. | | .. | £2 |
| or | ad val. | | per cent. | | 75 per cent. | 76 per cent. |
| And for each £1 by which the equivalent in Australian currency of £100 sterling is less or than £125 at the date of exportation— | |  | |  |  |
|  | An additional duty of | |  | |  |  |
|  | ad val. | | .5 per cent. | | .. | .. |
| whichever rate returns the higher duty. | | |  | |  |  |

Import Duties—*continued.*

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| Tariff Items. | | | British Preferential Tariff. | Intermediate Tariff. | General Tariff. |
| **Division VI.—Metals and Machinery**—***continued****.* | | | | |  |
| 176—*continued.* | | |  |  |  |
| (f) (2)—*continued.* | | |  |  |  |
| (*a*)*—continued.* | | |  |  |  |
| (2) Parts (when not incorporated in complete refrigerators) imported in an assembled or partly assembled condition, viz.:— | | |  |  |  |
| (*a*)Cabinets | | | .. | .. | £2 2s. 6d. |
|  | each | |  |  |  |
| *and* per cubic foot of gross internal capacity | | .. | .. | 17s. |
| or | ad val. | | per cent. | 75 per cent. | 75 per cent. |
| And for each £1 by which the equivalent in Australian currency of £100 or sterling is less than £125 at the date of exportation— | |  |  |  |
| An additional duty of | |  |  |  |
| ad val. | | .5 per cent. | .. | .. |
| whichever rate returns the higher duty. | | |  |  |  |
| (*b*) Compressors (not forming part of sealed or semi-sealed refrigerating units)— | | |  |  |  |
| (1) Single cylinder each | | |  |  | £1 12s. 6d. |
| or | | ad val. | per cent. | 75 per cent. | 75 per cent. |
| And for each £1 by which the equivalent in Australian currency of £100 or sterling is less than £125 at the date of exportation— |  |  |  |
| An additional duty of ad val. | .5 per cent. | .. | .. |
| whichever rate returns the higher duty. | | |  |  |  |
| (2) Double cylinder each | | |  |  | £2 |
| or | | ad val. | per cent. | 75 per cent. | 75 per cent. |
| And for each £1 by which the equivalent in Australian currency of £100 or sterling is less than £125 at the date of exportation— |  |  |  |
| An additional duty of ad val. | .5 per cent. | .. | .. |
| whichever rate returns the higher duty. | | |  |  |  |
| (*c*) Evaporators (not forming part of sealed or semi-sealed refrigerating units) each | | | .. | .. | £1 |
| or | ad val. | | per cent. | 75 per cent. | 75 per cent. |
| And for each £1 by which the equivalent in Australian currency of £100 or sterling is less than £125 at the date of exportation— | |  |  |  |
| An additional duty of | |  |  |  |
| ad val. | | .5 per cent. | .. | .. |
| whichever rate returns the higher duty. | | |  |  |  |

Import Duties—*continued.*

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| Tariff Items. | | British Preferential Tariff. | Intermediate Tariff. | | General Tariff. |
| **Division VI.—Metals and Machinery**—***continued.*** | | | | | |
| 176—*continued.* | |  | |  |  |
| (f)(2)—*continued.* | |  | |  |  |
| (*a*) (2)—*continued.* | |  | |  |  |
| (*d*)Sealed or semi-sealed refrigerating units, including mechanical driving units and apparatus for transmitting power from such driving units to the driven units each | | .. | | .. | £8 10s. |
| or | ad val. | per cent. | | 75 per cent. | 75 per cent. |
| And for each £1 by which the equivalent in Australian currency of £100 or c sterling is less than £125 at the date of exportation— |  | |  |  |
| An additional duty of |  | |  |  |
| ad val. | .5 per cent. | | .. | .. |
| whichever rate returns the higher duty. | |  | |  |  |
| (*e*) Other ad val. | | per cent. | | 75 per cent. | 75 per cent. |
| And in respect of sub-clause (*e*)— | |  | |  |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | |  | |  |  |
| An additional duty of | |  | |  |  |
| ad val. | | .5 per cent. | | .. | .. |
| (*b*) Refrigerating appliances and parts thereof imported in an assembled or partly assembled condition (other than refrigerators and parts thereof enumerated in sub-paragraph (*a*) ); metal pressings for cabinets for refrigerating appliances ad val. | | per cent. | | 75 per cent. | 75 per cent. |
| And in respect of sub-paragraph (*b*)*—* | |  | |  |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | |  | |  |  |
| An additional duty of ad val. | | .5 per cent. | | .. | .. |
| (*c*) Parts n.e.i. of refrigerating appliances | |  | |  |  |
| ad val. | | per cent. | | 65 per cent. | 76 per cent. |
| And in respect of sub-paragraph (*c*)*—* | |  | |  |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | |  | |  |  |
| An additional duty of ad val. | | .5 per cent. | | .. | .. |
| For the purposes of paragraph (2) of this sub-item “assembled or partly assembled” means the assembly of two or more components of any part of a refrigerating appliance by means of bolts, rivets, welding or any other process.” | |  | |  |  |

Import Duties—*continued.*

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| Tariff Items. | British Preferential Tariff. | Intermediate Tariff. | General Tariff. |
| **Division VI—Metals and Machinery**—***continued****.* | | | |
| 179. By omitting the whole of sub-clause (*a*)of clause (1) of sub-paragraph (*a*)of paragraph (1) (third time occurring) of sub-item (d) and inserting in its stead the following sub-clause:— |  |  |  |
| *“*(*a*)I horse-power and up to and including 150 horsepower ad val. | 30 per cent. | 50 per cent. | 65 per cent. |
| And in respect of sub-clause (*a*)*—* |  |  |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— |  |  |  |
| An additional duty of ad val. | . 6 per cent. | . 6 per cent. | .6 per cent. |
| And on and after 15th September, 1939 |  |  |  |
| *(a)* Up to and including 150 horse-power ad val. | 30 per cent. | 50 per cent. | 65 per cent. |
| And in respect of sub-clause (*a*)*—* |  |  |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— |  |  |  |
| An additional duty of ad val. | . 6 per cent. | . 6 per cent. | .6 per cent.” |
| By omitting the whole of sub-clause (*a*)of clause (4) of sub-paragraph (*c*) of paragraph (1) (third time occurring) of sub-item (d) and inserting in its stead the following sub-clause:— |  |  |  |
| “(*a*) 0.746k. w. and up to and including 20 k.w. ad val. | 30 per cent. | 50 per cent. | 65 per cent. |
| And in respect of sub-clause (*a*)— |  |  |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— |  |  |  |
| An additional duty of ad val. | .6 per cent. | .6 per cent. | .6 per cent. |
| And on and after 15th September, 1939 |  |  |  |
| (*a*)Up to and including 20 k.w. ad val. | 30 per cent. | 50 per cent. | 65 per cent. |
| And in respect of sub-clause (*a*)*—* |  |  |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— |  |  |  |
| An additional duty of ad val. | . 6 per cent. | .6 per cent. | .6 per cent.” |
| By omitting the whole of sub-paragraph (*d*) of paragraph (1) (third time occurring) of sub-item (d) and inserting in its stead the following sub-paragraph:— |  |  |  |
| “(*d*)N.E.I.— | 30per cent. | 50 per cent. | 65 per cent. |
| (1) 1 horse-power or over ad val. |  |  |  |
| And in respect of clause (1)— |  |  |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation |  |  |  |
| An additional duty of ad val. | .6 per cent. | .6 per cent. | . 6 per cent. |
| (2)  horse-power and over but less than 1 horsepower each | .. | .. | 15s. |
| *and* ad val. | 30 per cent. | 50 per cent. | 65 per cent. |
| And in respect of clause (2)— |  |  |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— |  |  |  |
| An additional duty of ad val. | .6 per cent. | .6 per cent. | 6 per cent. |

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| Tariff Items. | | British Preferential Tariff. | | Intermediate Tariff. | | General Tariff |
| **Division VI.—Metals and Machinery—***continued.* | | | | | |  |
| 179—*continued.* | | |  | |  |  |
| (d) (1)—*continued.* | | |  | |  |  |
| (*d*)*—continued.* | | |  | |  |  |
| (3) Less than  horse-power ad val. | | | 30 per cent. | | 50 per cent. | 75 per cent. |
| And in respect of clause (3)— | | |  | |  |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | | |  | |  |  |
| An additional duty of ad val. | | | . 6 per cent. | | .6 per cent. | . 6 per cent. |
| (4) Parts of dynamo electric machines under 1 horse-power when not forming a complete or substantially complete dynamo electric machine ad val. | | | 30 per cent. | | 50 per cent. | 76 per cent. |
| And in respect of clause (4)— | | |  | |  |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | | |  | |  |  |
| An additional duty of ad val. | | | .6 per cent. | | .6 per cent. | .6 per cent. |
| And on and after 15th September, 1939 | | |  | |  |  |
| (*d*)N.E.I. ad val. | | | 30 per cent. | | 50 per cent. | 75 per cent. |
| And in respect of sub-paragraph (*d*)*—* | | |  | |  |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | | |  | |  |  |
| An additional duty of ad val. | | | .6 per cent. | | .6 per cent. | .6 per cent.” |
| By omitting the whole of sub-paragraph (*a*)of paragraph | | |  | |  |  |
| (3) of sub-item (d) (second time occurring) and inserting in its stead the following sub-paragraph:— | | |  | |  |  |
| “(*a*) Electric fans of the type ordinarily used in offices and the household ad val. | | | 15 per cent. | | 40 per cent. | 65 per cent. |
| And on and after 15th September, 1939 | | |  | |  |  |
| (*a*)Electric fans of the type ordinarily used in offices and the household ad val. | | | per cent. | | 65 per cent. | 65 per cent. |
| And in respect of sub-paragraph (*a*)*—* | | |  | |  |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | | |  | |  |  |
| An additional duty of ad val. | | | .4 per cent. | | .. | .. |
| 180. By omitting the whole of sub-item (l) and inserting in its stead the following sub-item:— | | |  | |  |  |
| “(l) Condensers, viz.:— | | |  | |  |  |
| (1) Electrolytic each | | |  | |  | 8d. |
| or | ad val. | | 30 per cent. | | 50 per cent. | 57½ per cent. |
| And for each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | |  | |  |  |
| Anadditional duty of ad val. | | .6 per cent. | | .6 per cent. | .6 per cent. |
| whichever rate returns the higher duty | | |  | |  |  |
| (2) N.E.I. ad val. | | | 30 per cent. | | 50 per cent. | 57½ per cent. |
| And in respect of paragraph (2)— | | |  | |  |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | | |  | |  |  |
| An additional duty of ad val. | | | .6 per cent. | | .6 per cent. | .6 per cent. |

Import Duties—*continued.*

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| Tariff Items. | | | | British Preferential Tariff. | Intermediate Tariff. | General Tariff. |
| **Division VI.—Metals and Machinery—**c*ontinued.* | | | | | |  |
| 180 *– continued* | | | |  |  |  |
| And on and after 15th September, 1939 | | | |  |  |  |
| (l) Condensers, viz.:— | | | |  |  |  |
| (1) Electrolytic— | | | |  |  |  |
| (*a*)Suitable for operation at voltages exceeding 100 volts each | | | | .. | 7d. | 7d. |
| or | | | ad val. | 30 per cent. | per cent. | 65 per cent. |
| And for each £1 by which the equivalent in Australian currency of £100 orsterling is less than £125 at the date of exportation— |  |  |  |
| An additional duty of |  |  |  |
| ad val. | .6 per cent. | .6 per cent. | .6 per cent. |
| whichever rate returns the higher duty. | | | |  |  |  |
| (*b*)Other each | | | |  | 3d. | 3d. |
| or | | ad val. | | 30 per cent. | per cent. | 65 per cent. |
| And for each £1 by which the equivalent in Australian currency of £100 or- sterling is less than £126 at the date of exportation— | |  |  |  |
| An additional duty of | |  |  |  |
| ad val. | | .6 per cent. | .6 per cent. | .6 per cent. |
| whichever rate returns the higher duty. | | | |  |  |  |
| For the purposes of paragraph (1) of this sub-item each electrolytic condenser, when forming portion of a set of electrolytic condensers or contained, with other electrolytic condensers, in the one housing, shall be charged with duty as a separate unit. | | | |  |  |  |
| (2) N.E.I. ad val. | | | | 30 per cent. | 50 per cent. | per cent. |
| And in respect of paragraph (2)— | | | |  |  |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | | | |  |  |  |
| An additional duty of ad val. | | | | .6 per cent. | .6 per cent. | .6 per cent.” |
| 181. By omitting the whole of paragraph (2) of sub-item (a) and inserting in its stead the following paragraph:— | | | |  |  |  |
| “(2) Valves for wireless telegraphy and telephony, including rectifying valves each | | | | 2s. 3d. | .. | 4s. |
| or ad val. | | | | 20 per cent. | .. | 40 per cent. |
| whichever rate returns the higher duty. | | | |  |  |  |
| And on and after 21st September, 1939 | | | |  |  |  |
| (2) Valves for wireless telegraphy and telephony including rectifying valves | | | |  |  |  |
|  | each | | | 2s. 3d. | 3s. 6d. | 4s. |
| And for each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation | | |  |  |  |
| each | | | .12d. | .12d. | .12d. |
| or ad val. | | | 20 per cent. | 40 per cent. | 40 per cent. |
| whichever rate returns the higher duty.” | | | |  |  |  |

Import Duties—*continued.*

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| Tariff Items. | | British Preferential Tariff. | | Intermediate Tariff. | General Tariff. |
| **Division VI.—Metals and Machinery—*continued****.* | | | | | |
| 208. By adding a new sub-item (j) as follows:— | | |  |  |  |
| “(j) Hinges, spring, made from metal 15-gauge (Birmingham Sheet Gauge) or thicker, viz.:— | | |  |  |  |
| (1) Double action type | | |  |  |  |
| per inch of length of flange | | | .. | .. | 1s. 1d. |
| or | ad val. | | 30 per cent. | 50 per cent. | 65 per cent. |
| And for each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | |  |  |  |
| An additional duty of ad val. | | .6 per cent. | .6 per cent. | .6 per cent. |
| whichever rate returns the higher duty. | | |  |  |  |
| (2) Single action type | | |  |  |  |
| per inch of length of flange | | | .. | .. | 8d. |
| or | ad val. | | 30 per cent. | 50 per cent. | 65 per cent. |
| And for each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | |  |  |  |
| An additional duty of ad val. | | .6 per cent. | .6 per cent. | .6 per cent. |
| whichever rate returns the higher duty.” | | |  |  |  |
| **DIVISION XIV.—VEHICLES.** | | | | | |
| 351. By omitting the whole of sub-item (b) and inserting in its stead the following sub-item:— | | |  |  |  |
|  |  |  |
| “(b) (1) Brake and transmission linings ad val. | | | Free | .. | 35 per cent. |
| (2) Valves for pneumatic tyres; cyclometers; and speedometers ad val. | | | Free | .. | 15 per cent. |
|
| And on and after 15th September, 1939 | | |  |  |  |
| (b) (1) Brake and transmission linings ad val. | | | Free | 35 per cent. | per cent. |
| And in respect of paragraph (1)— | | |  |  |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | | |  |  |  |
| An additional duty of ad val. | | | .6 per cent. | .6 per cent. | .6 per cent. |
| (2) Valves for pneumatic tyres; cyclometers; speedometers ad val. | | | Free | 15 per cent. | 15 per cent.” |
| 359. By omitting the whole of paragraph (3) of sub-item (f) and inserting in its stead the following paragraph:— | | |  |  |  |
|  |  |  |
| “(3) Gears for vehicles with self-contained power excepting motor cycles and vehicles for railways and tramways, viz.:—Crown wheels and pinions, transmission gears, differential gears, worms and worm wheels, internal tooth gears, jack shaft pinions and flywheel starter bands ad val. | | | 30 per cent. | 30 per cent. | 37½ per cent. |
| and per lb. | | | .. | 1s. 6d. | 2s. |
| And in respect of paragraph (3)— | | |  |  |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | | |  |  |  |
| An additional duty of ad val. | | | .6 per cent. | .6 per cent. | .6 per cent. |

Import Duties—*continued.*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Tariff Items. | British Preferential Tariff. | Intermediate Tariff. | General Tariff. | |
| **Division XIV.—Vehicles—***continued.* | | | | |
| 369—*continued.* |  |  | |  |
| (f)—*continued.* |  |  | |  |
| And on and after 15th September, 1939 |  |  | |  |
| (3) Gears (whether imported separately or incorporated in or forming part of any goods classifiable under Tariff Item 359 (d) (4) except when imported with motor vehicles or motor vehicle chassis as original equipment) for vehicles with self-contained power excepting motor cycles and vehicles for railways and tramways, vis.:—Crown wheels and pinions, transmission gears, differential gears, worms and worm wheels, internal tooth gears, jack shaft pinions and flywheel starter bands ad val. | 30 per cent. | per cent. | | 40 per cent. |
| *and* per lb. | .. | 2s. | | 2s. 3d. |
| And in respect of paragraph (3)— |  |  | |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | .6 per cent. | .6 per cent. | | .6 per cent.” |
| An additional duty of ad val. |  |  | |  |
| By omitting the whole of paragraph (6) (twice occurring) of sub-item (f) and inserting in its stead the following paragraph:— |  |  | |  |
| “(6) Devices for catching or fastening doors of motor vehicles, excluding handles:— |  |  | |  |
| (*a*) Door locks, not including striker plates |  |  | |  |
| ad val. | 20 per cent. |  | | 60 per cent. |
| or each | .. | .. | | 1s |
| whichever rate returns the higher duty. |  |  | |  |
| (*b*) Remote controls, with or without connecting links ad val. | 20 per cent. |  | | 60 per cent. |
| or each | .. | .. | | 4d. |
| whichever rate returns the higher duty. |  |  | |  |
| (*c*) Other, including striker plates ad val. | 20 per cent. | .. | | 60 per cent. |
| And on and after 15th September, 1939 |  |  | |  |
| (6) Devices for catching or fastening doors of motor vehicles, excluding handles ad val. | 20 per cent. | 50 per cent. | | per cent. |
| And in respect of paragraph (6)— |  |  | |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— |  |  | |  |
| An additional duty of ad val. | .6 per cent. | .6 per cent. | | .6 per cent.” |
| By omitting the whole of paragraph (1) of sub-item (G) (second time occurring) and inserting in its stead the following paragraph:— |  |  | |  |
| “(1) Springs for motor vehicle chassis, viz.:— |  |  | |  |
| (*a*) Coil springs per lb. | 4d. | .. | | 1s. |
| or ad val. | 45 per cent. | .. | | 65 per cent. |
| whichever rate returns the higher duty. |  |  | |  |
| (*b*) Other per lb. | 4d. | .. | | 5d. |
| or ad val. | 45 per cent.. | .. | | 65 per cent. |
| whichever rate returns the higher duty. |  |  | |  |
| And on and after 15th September, 1939 |  |  | |  |
| (1) Springs for suspension purposes for motor vehicle chassis, viz.:— |  |  | |  |
| (*a*)Coil springs per lb. | 3d. | 8d. | | d. |
| or ad val. | 30 per cent. | 50 per cent. | | 60 per cent. |
| whichever rate returns the higher duty. |  |  | |  |

Import Duties—*continued.*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Tariff Items. | | British Preferential Tariff. | Intermediate Tariff. | | General Tariff | |
| **Division XIV.—Vehicles—*continued.*** | | | | | | |
| 359—*continued.* | |  | |  | |  |
| (g)(1)—*continued.* | |  | |  | |  |
| (*a*)—*continued.* | |  | |  | |  |
| And in respect of sub-paragraph (*a*)— | |  | |  | |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | |  | |  | |  |
| An additional duty of per lb. | | .04d. | | .04d. | | .04d. |
| or ad val. | | .8 per cent. | | .8 per cent. | | .8 per cent. |
| whichever is applicable. | |  | |  | |  |
| (*b*) Other per lb. | | 4d. | | 5d. | | 5d. |
| or ad val. | | 45 per cent. | | 65 per cent. | | 65 per cent. |
| whichever rate returns the higher duty.” | |  | |  | |  |
| By omitting the whole of paragraph (5) of sub-item (g) (second time occurring) and inserting in its stead the following paragraph:— | |  | |  | |  |
| “(5) Shock absorbers but not including steering dampers:— | |  | |  | |  |
| (*a*) Hydraulic, double acting, of the semi-rotary double vane type, having overload release valves with external adjustment each | | 5s. | | .. | | 12s. 6d. |
| or ad val. | | 45 per cent. | | .. | | 65 per cent. |
| whichever rate returns the higher duty. | |  | |  | |  |
| (*b*) Other each | | 5s. | | .. | | 15s. |
| or ad val. | | 45 per cent. | | .. | | 65 per cent. |
| whichever rate returns the higher duty. | |  | |  | |  |
| And on and after 15th September, 1939 | |  | |  | |  |
| (5) Shock absorbers but not including steering dampers | |  | |  | |  |
| each | | 5s. | | 15s. | | 16s. 6d. |
| or ad val. | | per cent. | | per cent. | | 60 per cent. |
| whichever rate returns the higher duty. | |  | |  | |  |
| And in respect of paragraph (5)— | |  | |  | |  |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | |  | |  | |  |
| An additional duty of each | |  | |  | |  |
| or ad val. | | .3 per cent. | | . 3 per cent. | | .3 per cent. |
| whichever is applicable.” | |  | |  | |  |
| **DIVISION XVI—MISCELLANEOUS.** | | | | | | |
| 397. By omitting the whole of sub-item (a) and inserting in its stead the following sub-item:— | |  |  | |  | |
| “(a) Cartridges n.e.i.— | |  |  | |  | |
| (1) Metallic rimfire per 100 | | .. | .. | | 1s. 3d. | |
|  | ad val. | 10 per cent. | 30 per cent. | | 50 per cent, | |
| And for each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— |  |  | |  | |
| An additional duty of ad val. | .6 per cent. | .6 per cent. | | .6 per cent. | |
| whichever rate returns the higher duty. | |  |  | |  | |
| (2) Other ad val. | | 10 per cent. | 30 per cent. | | 50 per cent. | |
| And in respect of paragraph (2)— | |  |  | |  | |
| For each £1 by which the equivalent in Australian currency of £100 sterling is less than £125 at the date of exportation— | |  |  | |  | |
| An additional duty of ad val. | | .6 per cent. | .6 per cent. | | .6 per cent.” | |