**Customs Tariff (No. 3)**

**No. 34 of 1966**

An Act relating to Duties of Customs.

[Assented to 12 September, 1966]

BE it enacted by the Queen’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.* 3) 1966.

(2.) The *Customs Tariff* 1966, as amended by the *Customs Tariff* (*No.* 2) 1966, is in this Act referred to as the Principal Act.

(3.) Section 1 of the *Customs Tariff* (*No.* 2)1966 is amended by omitting sub-section (3.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Customs Tariffs* 1966.

**Commencement.**

**2.**—(1.) Subject to this section, this Act shall come into operation on the day on which it receives the Royal Assent.

(2.) Section 4 of this Act shall be deemed to have come into operation on the thirty-first day of March, One thousand nine hundred and sixty-six.

(3.) Section 5 of this Act shall be deemed to have come into operation on the twelfth day of April, One thousand nine hundred and sixty-six.

(4.) Section 6 of this Act shall be deemed to have come into operation on the fifteenth day of April, One thousand nine hundred and sixty-six.

(5.) Section 7 of this Act shall be deemed to have come into operation on the twenty-ninth day of April, One thousand nine hundred and sixty-six.

(6.) Section 8 of this Act shall be deemed to have come into operation on the twentieth day of June, One thousand nine hundred and sixty-six.

(7.) Section 9 of this Act shall be deemed to have come into operation on the twenty-first day of June, One thousand nine hundred and sixty-six.

**Goods consisting of separate articles.**

**3.** Section 25 of the Principal Act is amended by omitting sub-sections (1.) and (2.) and inserting in their stead the following sub-sections:—

“(1.) Where goods, or goods included in a class of goods, consist of, or are capable of being separated into, separate articles, whether or not the articles are specifically referred to in the First Schedule, the Minister may direct—

(*a*)that the duty in respect of the goods, or goods included in that class of goods, shall be such duty as would be payable if each of the articles comprising the goods were an article of the same kind as such one of the articles as the Minister specifies in the direction as being the article that, in his opinion, gives to the goods, or to goods included in that class of goods, their essential character; or

(*b*)that the duty in respect of the goods, or goods included in that class of goods, shall be such duty as would be payable if each article comprising the goods that is specified in the direction, and the remainder of the goods, had been imported separately.

“(2.) Where the Minister gives a direction under the last preceding sub-section by virtue of paragraph (*b*)of that sub-section, he may direct that an article of one kind comprised in goods shall be treated as if it were an article of the same kind as the goods or as another article comprised in the goods.”.

**Amendments of Tariff Schedules with effect from 31 March 1966.**

**4.**—(1.) Part II. of the First Schedule to the Principal Act is amended as set out in the First Schedule to this Act.

(2.) Part VI. of the Second Schedule to the Principal Act is amended as set out in the Second Schedule to this Act.

(3.) Part I. of the Third Schedule to the Principal Act is amended as set out in the Third Schedule to this Act.

(4.) Part II. of the Third Schedule to the Principal Act is amended as set out in the Fourth Schedule to this Act.

(5.) Part IV. of the Third Schedule to the Principal Act is amended as set out in the Fifth Schedule to this Act.

**Amendment of Second Schedule with effect from 12 April 1966.**

**5.** Part I. of the Second Schedule to the Principal Act, as amended by the last preceding section, is further amended as set out in the Sixth Schedule to this Act.

**Amendments of First Schedule with effect from 15 April 1966.**

**6.** Part II. of the First Schedule to the Principal Act, as amended by the last two preceding sections, is further amended as set out in the Seventh Schedule to this Act.

**Amendments of Tariff Schedules with effect from 29 April 1966.**

**7.**—(1.) Part II. of the First Schedule to the Principal Act, as amended by the last three preceding sections, is further amended as set out in the Eighth Schedule to this Act.

(2.) Part IV. of the Third Schedule to the Principal Act, as amended by the last three preceding sections, is further amended as set out in the Ninth Schedule to this Act.

**Amendments of First Schedule with effect from 20 June 1966.**

**8.** Part II. of the First Schedule to the Principal Act, as amended by the last four preceding sections, is further amended as set out in the Tenth Schedule to this Act.

**Amendments of Tariff Schedules with effect from 21 June 1966.**

**9.**—(1.) Part II. of the First Schedule to the Principal Act, as amended by the last five preceding sections, is further amended as set out in the Eleventh Schedule to this Act.

(2.) Part II. of the Third Schedule to the Principal Act, as amended by the last five preceding sections, is further amended as set out in the Twelfth Schedule to this Act.

THE SCHEDULES

FIRST SCHEDULE Section 4(1.)

AMENDMENTS OF PART II. OF THE FIRST SCHEDULE TO THE PRINCIPAL ACT

1. After sub-item 20.06.3 insert the following sub-item:—

|  |  |  |  |
| --- | --- | --- | --- |
| “20.06.4 | - Passionfruit pulp: |  |  |
| 20 06.41 | - - In packs of less than 1 gallon | $1.15 per gal. | $0.92 per gal. DPC: $0.92 per gal.  MLWI: $0.92 per gal,  ZMBA: $0.92 per gal. |
| 20.06.49 | - - Other | $1.02 per gal. | $0.82 per gal.  DPC: $0.82 per gal.  MLWI: $0.82 per gal.  ZMBA: $0.82 per gal.”. |

2. In sub-item 20.07.2, after “juice”, insert “without added sugar or containing less than 25% added sugar”.

3. Omit sub-item 21.07.9. insert the following sub-item:—

|  |  |  |  |
| --- | --- | --- | --- |
| “21.07.9 | - Other | 30% | 12½%”. |

4. After sub-item 32.09.4 insert the following sub-item:—

|  |  |  |  |
| --- | --- | --- | --- |
| “32.09.5 | - Water paints and distempers in powder form, not being prepared water pigments of a kind used for finishing leather | $0.006 per lb. | $0.002 per lb.”. |

5. Omit item 33.02, insert the following item:—

|  |  |  |  |
| --- | --- | --- | --- |
| “33.02 | \*Terpenic by-products of the deterpenation of essential oils | Free | Free”. |

6. Omit note 4 to Chapter 34, insert the following notes:—

“4. In item 34.04,‘ prepared waxes, not emulsified or containing solvents’ means—

(*a*) mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes;

(*b*)mixtures of different classes of waxes, whether animal, vegetable, mineral or artificial; and

(*c*) mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials.

“5. Waxes that fall within item 27.13, and separate animal waxes or separate vegetable waxes that an coloured but not otherwise prepared, do not fall within item 34.04.”.

7. In sub-item 37.06.1, after “by-law”, insert “;modulation test films, as prescribed by by-law”.

8. In sub-item 38.19.3, after “testers”, insert “;organic derivatives of clay minerals”.

9. In paragraph 38.19.35, after “testers”, insert “;organic derivatives of clay minerals”.

10. In sub-item 39.07.4, after “and parts therefor”, insert “;artificial flowers, foliage or fruit”.

11. In paragraph 39.07.42, after “nets”, insert “; artificial flowers, foliage or fruit”.

12. In sub-item 39.07.5, after “eyes”, insert “;stoppers and other closures for bottles, jars and the like”.

First Schedule—*continued*

13. After paragraph 39.07.55 insert the following paragraph:—

|  |  |  |  |
| --- | --- | --- | --- |
| “39.07.56 | - - Stoppers and other closures for bottles, jars and the like | 47½% | 22½%”. |

14. Omit sub-items 40.09.1 and 40.09.9, insert the following sub-items:—

|  |  |  |  |
| --- | --- | --- | --- |
| “40.09.1 | - Of cellular material | 40% | 12½% |
| 40.09.9 | - Other: |  |  |
| 40.09.91 | - - Not greater than one inch internal diameter | 45%, or, if higher, $0.083 per lb. | 22½%, or, if higher, $0.042 per lb. |
| 40.09.99 | - - Other | 45% | 22½%”. |

15. Omit item 42.01, insert the following item:—

|  |  |  |  |
| --- | --- | --- | --- |
| “42.01 | \*Saddlery and harness, including collars, traces, knee pads and boots, of any material, for any kind of animal: |  |  |
| 42.01.1 | - Essentially iron or steel chain | 25% | 17½% |
| 42.01.9 | Other | 40% | 17½%”. |

16. Omit sub-items 44.14.1 and 44.14.9, insert the following sub-items:—

|  |  |  |  |
| --- | --- | --- | --- |
| “44 14.1 | Balsa wood | $2.30 per 100 superficial feet | $2.20 per 100 superficial feet  DPC: $2.20 per 100 superficial feet  NZ: Free  PNG: Free |
| 44.14.9 | - Other: |  |  |
| 44.14.91 | - - The value of which does not exceed $4.40 per 100 square feet | 30% | 12½%  CAN: 22½%  NZ(A): 10%  PNG: Free |
| 44.14.99 | - - Other | $1.32 per 100 sq. ft. | $0.62 per 100 sq. ft.  CAN: $1.05 per 100 sq. ft.  NZ(B): $0.31 per 100 sq. ft.  PNG: Free”. |

17. After sub-item 46.03.4 insert the following sub-item:

|  |  |  |  |
| --- | --- | --- | --- |
| “46.03.5 | - Sacks and bags, of a kind used for the packing of goods | 30% | 12½%”. |

18. After sub-item 59.02.2 insert the following sub-item:—

|  |  |  |  |
| --- | --- | --- | --- |
| “59.02.3 | - Stationery accessories | 40% | 17½”. |

19. Omit sub-items 59.03.1 and 59.03.9, insert the following sub-items:—

|  |  |  |  |
| --- | --- | --- | --- |
| “59.03.1 | - Bonded fibre fabrics, not made up: |  |  |
| 59.03.11 | - As prescribed by by-law | Free | Free |
| 59.03.19 | - - Other | 15% | 15% |
| 59.03.9 | - Other | 25% | 15%”. |

First Schedule—*continued*

20. Omit item 69.11, insert the following item:—

|  |  |  |  |
| --- | --- | --- | --- |
| “69.11 | \* Tableware and other goods of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian): |  |  |
| 69.11.1 | - Pudding basins; lipped bowls | 40% | 12½% |
| 69.11.2 | - Bottles, jars and similar articles | 12½% | Free |
| 69.11.3 | - Smoking requisites | 35% | 20% |
| 69.11.9 | - Other | 30% | 10%”. |

21. After sub-item 69.12.3 insert the following sub-item:—

|  |  |  |  |
| --- | --- | --- | --- |
| “69.12.4 | - Sanitary or lavatory fittings or ware | 42½% | 12½%”. |

22. After sub-item 69.13.2 insert the following sub-item:—

|  |  |  |  |
| --- | --- | --- | --- |
| “69.13.3 | - Stationery and parts therefor | 40% | 17½%”. |

23. In sub-item 83.07.1, after “table lamps”, insert “, being electrical or gas appliances”.

24. In sub-item 84.22.7, after “tools”, insert “; pushers or feeders for rotary and percussive rock drills”,

25. Omit sub-item 84.24.3, insert the following sub-item:—

|  |  |  |  |
| --- | --- | --- | --- |
| “84.24.3 | - Drills and sowers: |  |  |
| 84.24.31 | - - Hand-worked seed drills | 7½% | Free |
| 84.24.39 | - - Other | 30% | 5% |
|  |  |  | CAN: 30%”. |

26. Omit paragraph 84.40.11, insert the following paragraph:—

|  |  |  |  |
| --- | --- | --- | --- |
| “84.40.11 | - -Washing machines: |  |  |
| 84.40.111 | - - -Manually operated | 25% | 10% |
| 84.40.119 | - - -Other | 47½%, or, if higher, $12 each | 22½%, or. if higher, $6 each”. |

**27.** Omit from paragraph 84.40.13 “paragraph 84.40.11”, insert “sub-paragraph 84.40.119”.

**28.** Omit sub-item 84.61.2, insert the following sub-item:—

|  |  |  |  |
| --- | --- | --- | --- |
| “84.61.2 | - Pneumatically operated control valves; safety controls of a kind used solely or principally with gas cooking appliances: |  |  |
| 84.61.21 | -Pneumatically operated control valves | 35% | 25% |
| 84.61.29 | - - Other | 27½% | 17½%”. |

**29.** After paragraph 87.14.11 insert the following paragraph:—

|  |  |  |  |
| --- | --- | --- | --- |
| “87.14.12 | - - Golf buggies | 55% | 17½%”. |

**30.** Omit paragraph 87.14.22, insert the following paragraph:—

|  |  |  |  |
| --- | --- | --- | --- |
| “87.14.22 | - -Parts, other than wheels, for golf buggies | 55% | 17½%”. |

**31.** Omit paragraph (*a*) of note 1 to Chapter 90, insert the following paragraphs:—

“(*a*) goods that—

(i) are of a kind used in machines, appliances, instruments or apparatus; and

(ii) fall within item 40.14, 42.04 or 59.17;

(*aa*) goods falling within item 40.12;”.

32. After sub-item 94.03.1 insert the following sub-item:—

|  |  |  |  |
| --- | --- | --- | --- |
| “94.03.2 | - Smoking requisites and parts therefor | 35% | 20%”. |

SECOND SCHEDULE Section 4(2.).

AMENDMENT OF PART VI. OF THE SECOND SCHEDULE TO THE PRINCIPAL ACT

Omit—

“Paragraph 84.40.11”,

insert—

“Sub-paragraph 84.40.111

Sub-paragraph 84.40.119

Paragraph 84.40.13”.

THIRD SCHEDULE Section 4(3.).

AMENDMENTS OF PART I. OF THE THIRD SCHEDULE TO THE PRINCIPAL ACT

|  |  |
| --- | --- |
| 1. Omit— |  |
| “Item 33.02 | ”. |
| 2. After— |  |
| “Paragraph 84.19.11 | ” |
| insert— |  |
| “Sub-paragraph 84.40.111 | ”. | |

FOURTH SCHEDULE Section 4(4.).

AMENDMENTS OF PART II. OF THE THIRD SCHEDULE TO THE PRINCIPAL ACT

|  |  |
| --- | --- |
| 1*.* Omit— |  |
| “Paragraph 21.07.91 |  |
| Paragraph 21.07.99 | ”. |
| insert— |  |
| “Sub-item 21.07.9 | ”. |
| 2. After— |  |
| “Paragraph 32.09.49 | ” |
| insert— |  |
| “Sub-item 32.09.5 | ”. |
| 3. Omit— |  |
| “Sub-item 40.09.1 | ”. |
| Sub-item 40.09.9 |
| insert— |  |
| “Paragraph 40.09.91 | ”. |
| Paragraph 40.09.99 |
| 4. After— |  |
| “Paragraph 46.02.99 | ”. |
| insert— |  |
| “Sub-item 46.03.5 | ”. |
| 5. Omit— |  |
| “Sub-item 59.03.9 | ”. |
| 6. Omit— |  |
| “Sub-item 62.05.9 | Waistbanding for apparel; cheese caps”, |
| insert— |  |
| “Sub-item 62.05.9 | Waistbanding for apparel; cheese caps; cushion or mattress components; stationery accessories”. |
| 7. Omit— |  |
| “Sub-item 68.13.9 | Mixtures”. |
| insert— |  |
| “Sub-item 68.13.9 | Mixtures; roofing”, materials”. |
| 8. Omit— |  |
| “Paragraph 84.40.11 | ”. |
| insert— |  |
| “Sub-paragraph 84.40.119 | ”. |

FIFTH SCHEDULE Section 4(5.).

AMENDMENTS OF PART IV. OF THE THIRD SCHEDULE TO THE PRINCIPAL ACT

|  |  |
| --- | --- |
| 1. After— | ” |
| “Sub-paragraph 39.07.211 |  |
| insert— |  |
| “Paragraph 39.07.56 | ”. |
| 2. After— |  |
| “Sub-item 40.08.9 | ” |
| insert— |  |
| “Sub-item 40.09.1 | ”. |
| 3. After— |  |
| “Paragraph 59.02.21 | ” |
| insert— |  |
| “Sub-item 59.02.3 | ”. |
| 4. Omit— |  |
| “Sub-item 68.13.9 .. | Goods other than mixtures ”. |
| insert— |  |
| “Sub-item 68.13.9 .. | Goods other than mixtures and roofing materials”. |
| 5. After— |  |
| “Item 69.10 | ” |
| insert— |  |
| “Sub-item 69.11.1 | ”. |
| 6. After— |  |
| “Sub-item 69.12.1 | ” |
| insert— |  |
| “Sub-item 69.12.4 | ”. |
| Sub-item 69.13.3 |
| 7. After— |  |
| “Paragraph 87.12.33 | ” |
| insert— |  |
| “Paragraph 87.14.12 | ”, |
| Paragraph 87.14.22 |

SIXTH SCHEDULE Section 5.

AMENDMENT OF PART I. OF THE SECOND SCHEDULE TO THE PRINCIPAL ACT AS AMENDED BY SECTION 4 OF THIS ACT

After item 45 insert the following item:—

|  |  |  |  |
| --- | --- | --- | --- |
| “46 | Goods that, in the opinion of the Minister, are hand-made traditional products of cottage industries of a country that, at the time the goods are entered for home consumption, is a less developed country, as follows:—  hornware, ivoryware, shellware or stoneware, being goods that are carved or inlaid;  lacquer ware;  leatherware, decorated;  metalware that is—  beaten;  carved;  chased;  enamelled;  inlaid; or  moulded;  papier maché ware, decorated;  pottery, decorated;  textile fabrics, of cotton or in chief part by weight of cotton, weighing less than 6 ounces per square yard, not being fabrics to which sub-paragraph 55.09.329 in the First Schedule applies; | Free | Free”. |
|  | textile fabrics, of silk or in chief part by weight of silk, not printed; |  |  |
|  | wood work, carved or inlaid |  |  |

SEVENTH SCHEDULE Section 6.

AMENDMENTS OF PART II. OF THE FIRST SCHEDULE TO THE PRINCIPAL ACT AS AMENDED BY SECTIONS 4 AND 5 OF THIS ACT

1. Omit paragraph 70.13.11, insert the following paragraph:—

|  |  |  |  |
| --- | --- | --- | --- |
| “70.13.11 | - - Ovenware having a FOB price of not less than $1.25 per dozen units | 60% | 50%”. |

2. Omit tub-paragraph 70.13.991, insert the following sub-paragraph:—

|  |  |  |  |
| --- | --- | --- | --- |
| “70.13.991 | - - - Tumblers (other than those of toughened glass) having a capacity of 5 fluid ounces or more and having a FOB price not exceeding $0.50 per dozen | $0.30 per doz. | $0.30 per doz., less 10%”. |

EIGHTH SCHEDULE Section 7(1.).

AMENDMENTS OF PART II. OF THE FIRST SCHEDULE TO THE PRINCIPAL ACT AS AMENDED BY SECTIONS 4 TO 6 (INCLUSIVE) OF THIS ACT

1. After note 7 to Chapter 73 insert the following notes:—

“8. The following goods are specified for the purposes of sub-paragraph 73.15.613, that is to say, hoop and strip that—

(*a*) were in transit to Australia on 14 March, 1966; and

(*b*) are entered for home consumption within 21 days after importation.

“9. The following goods are specified for the purposes of sub-paragraph 73.15.711, that is to say, sheets and plates that—

(*a*)were in transit to Australia on 14 March, 1966; and

(*b*) are entered for home consumption within 21 days after importation.”.

2. After sub-paragraph 73.15.612 insert the following sub-paragraph:—

|  |  |  |  |
| --- | --- | --- | --- |
| “73.15.613 | - - -Containing 10% or more by weight of chromium and having a FOB price of less than $1.120 per ton, being goods not falling within sub-paragraph 73.15.611 or 73.15.612 | 10%, and $7 per ton; and, except in respect of goods specified in note 8 to this Chapter, a temporary duty of $448 per ton, less 40% of the FOB price | 10%; and, except in respect of goods specified in note 8 to this Chapter, a temporary duty of $448 per ton, less 40% of the FOB price”. |

3*.* Omit paragraph 73.15.71, insert the following paragraph:—

|  |  |  |  |
| --- | --- | --- | --- |
| “73.15.71 | - - Unworked or simply polished, whether or not cut to non-rectangular shape: |  |  |
| 73.15.711 | - - - Containing 10% or more by weight of chromium and having a FOB price not exceeding $943 per ton | $7 per ton, and 12½%; and, except in respect of goods specified in note 9 to this Chapter, a temporary duty of $448 per ton, less 47½% of the FOB price | $4.80 per ton and, except in respect of goods specified in note 9 to this Chapter, a temporary duty of $448 per ton, less 47½% of the FOB price |
| 73.15.719 | - - -Other | $7 per ton, and 12½% | $4.80 per ton”. |

NINTH SCHEDULE Section 7 (2.).

AMENDMENT OF PART IV. OF THE THIRD SCHEDULE TO THE PRINCIPAL ACT AS AMENDED BY SECTIONS 4 TO 6 (INCLUSIVE) OF THIS ACT

|  |  |
| --- | --- |
| Omit— |  |
| “Paragraph73.15.71 | ”. |
| insert— |  |
| “Sub-paragraph 73.15.711 | ”. |
| Sub-paragraph 73.15.719 |

TENTH SCHEDULE Section 8.

AMENDMENTS OF PART II. OF THE FIRST SCHEDULE TO THE PRINCIPAL ACT AS AMENDED BY SECTIONS 4 TO 7 (INCLUSIVE) OF THIS ACT

1. Omit sub-item 20.07.1, insert the following sub-item:—

|  |  |  |  |
| --- | --- | --- | --- |
| “20.07.1 | - Citrus fruit juices: |  |  |
| 20.07.11 | - - Lime juice, unsweetened | $0.056 per gal. | Free  DPC: Freer  MLWI: Free  ZMBA: Free |
| 20.07.19 | - - Other | $0.25 per gal. | $0.177 per gal.  DPC: $0.177 per gal. MLWI: $0.177 per gal.  ZMBA: $0.177 per gal.”. |

2. Omit sub-item 33.06.9, insert the following sub-item:—

|  |  |  |  |
| --- | --- | --- | --- |
| “33.06.9 | - Other: |  |  |
| 33.06.91 | - -Not containing proof spirit or containing not more than 100% of proof spirit: |  |  |
| 33.06.911 | - - -Not containing proof spirit or containing not more than 2% of proof spirit | 45% | 27½% |
| 33.06.912 | - - -Containing more than 2% and not more than 20% of proof spirit | 45%, and $0.60 per gal. | 27½%, and $0.50 per gal. |
| 33.06.913 | - - -Containing more than 20% and not more than 40% of proof spirit | 45%, and $1.20 per gal. | 27½%, and $1 per gal. |
| 33.06.914 | - - -Containing more than 40% and not more than 60% of proof spirit | 45%, and $1.80 per gal. | 27½%, and $1.50 per gal |
| 33.06.915 | - - -Containing more than 60% and not more than 80% of proof spirit | 45%, and $2.40 per gal. | 27½%, and $2 per gal. |
| 33.06.919 | - - -Other | 45%, and $3 per gal. | 27½%, and $2.50 per gal. |
| 33.06.99 | - - Other: |  |  |
| 33.06.991 | - - -Containing not more than 120% of proof spirit | 45%, and $3.60 per gal. | 27½%, and $3 per gal. |
| 33.06.992 | - - -Containing more than 120% and not more than 140% of proof spirit | 45%, and $4.20 per gal. | 27½%, and $3.50 per ga1. |
| 33.06.993 | - - -Containing more than 140% and not more than 160% of proof spirit | 45%, and $4.80 per gal. | 27½%, and $4 per gal. |

Tenth Schedule—*continued*

|  |  |  |  |
| --- | --- | --- | --- |
| 33.06.999 | - - -Other | 45%, and $5.40 per gal. | 27½%, and $4.50 per gal.”. |

3. Omit sub-item 58.02.6, insert the following sub-item:—

|  |  |  |  |
| --- | --- | --- | --- |
| “58.02.6 | - Floor coverings, made up, for use as original components in the assembly or manufacture of vehicles of a kind falling within sub-item 87.01.1, 87.02.1 or 87.03.9 | 35% | 27½”. |

ELEVENTH SCHEDULE Section 9(1)

AMENDMENT OF PART II. OF THE FIRST SCHEDULE TO THE PRINCIPAL ACT AS AMENDED BY SECTIONS 4 TO 8 (INCLUSIVE) OF THIS ACT

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Omit sub-item 40.12.2, insert the following sub-item:— | |  | |  |
| “40.12.2 | - Hot water bags | 35% | 20%”. | |

TWELFTH SCHEDULE Section 9(2.).

AMENDMENT OF PART II. OF THE THIRD SCHEDULE TO THE PRINCIPAL ACT AS AMENDED BY SECTIONS 4 TO 8 (INCLUSIVE) OF THIS ACT

|  |  |
| --- | --- |
| Omit— |  |
| “Sub-item 40.12.2 | ”. |