## CUSTOMS TARIFF.

## No. 76 of 1953. <br> An Act relating to Duties of Customs.

[Assented to 10th December, 1953.]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :-
1.-(1.) This Act may be cited as the Customs Tariff 1953.
(2.) The Customs Tariff 1933-1952* is in this Act referred to as the Principal Act.
(3.) The Principal Act, as amended by this Act, may be cited as the Customs Tariff 1933-1953.
2. The Schedule to the Principal Act is amended as set out in the Schedule to this Act and duties of Customs are imposed in accordance with the first-mentioned Schedule as amended by the last-mentioned Schedule.
3.-(1.) The time of the imposition of the duties of Customs (not being duties of Customs the time of the imposition of which is fixed by the next succeeding sub-section) imposed by this Act is the twentyfifth day of November, One thousand nine hundred and fifty-three, at

[^0]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 the duties of Customs imposed by this Act and set out in the column headed "Intermediate Tariff" in the Schedule to this Act, upon any goods which are specified in, and are the produce or manufacture of any British or foreign country specified in, a Proclamation issued on or after the twenty-fourth day of November, One thousand nine hundred and fifty-three, and prior to the date on which this Act receives the Royal Assent, applying or varying the application of the rates of duty so set out to those goods, is the time and date specified in that Proclamation.
4.-(1.) Every Proclamation issued on or after the twenty-fourth day of November, One thousand nine hundred and fifty-three, and prior to the date on which this Act receives the Royal Assent, applying or varying the application of rates of duty set out in the column headed "Intermediate Tariff" in the Schedule to this Act to goods which are specified in, and are the produce or manufacture of a British or foreign country specified in, the Proclamation, and every Proclamation issued during that period revoking or varying any such Proclamation, shall be deemed to have been lawfully made.
(2.) The power conferred by sub-section (3.) of section nine a of the Principal Act to issue a Proclamation revoking or varying a Proclamation issued in pursuance of sub-section (l.) of that section includes a power to revoke or vary a Proclamation referred to in the last preceding sub-section.

Amendments of the Sohedule to the Princlpal Act.

IMPORT DUTIES.


## DIVISION I.-ALE, SPIRITS, AND BEVERAGES.

3. By omitting the words-
"Spirits, $\dagger$ and spirituous liquors, n.e.i. :-
$\dagger$ spirits in cases of two gallons and under, to be charged as two gallons: over two gallons and not exceeding thirce gallons, as three gallons: oyer three gallons, and not exreeding four gallons, as four gallons: and so on, provided that small hotitles or vials of lipuor intended for samples or other special purmosea only may be eniered at artual measurement."
and inserting in their stead the following :-
"Spirits, and spirituous liquors, n.e.i. :-".

Falidation of Proclamations.

Tee Schedule--continued.


## Division I.-Ale, Spirits, and Beverages-continued.

3-continued.
By omitting the whole of sub-item (A) and inserting in its stead the following sub-item:-
"(A) Brandy-
(1) When not exceeding the strength of proof per gallon and per proof gallon
(2) When exceeding the strength of proof per proof gallon

By omitting the whole of paragraph (2) of sub-item (B) and inserting in its stead the following paragraph :" (2) Other-
(a) When not exceeding the strength of proof per gallon and per proof gallon
(b) When exceeding the strength of proof per proof gallon

By omitting the whole of sub-item (c) and inserting in its stead the following sub-item :-
" (c) Gin, distilled wholly from barley malt, grain, grape wine or fruit, and certified in the prescribed form by the competent Government official in the country of production to be gin distilled wholly from barley malt, grain, grape wine or fruit-
(1) When not exceeding the strength of proof per gallon and per proof gallon
(2) When exceeding the strength of proof
per proof gallon
By orritting the whole of sub-item (D) and inserting in its stead the following sub-item :-
"(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 and per proof gallon
(2) When exceeding the strength of proof
per proof gallon
By omitting the whole of sub-item ( E ) and inserting in its stead the following sub-item :-
"(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

57s. 6d.
10s.
67s. 6d.

68s. 6d. 10 s.

78s. 6d.

64s. 6d.
10 s.
74s. 6 d .

62s. 6 d . 10s.

72s. 6d.

58s. 6d. 10 s .

68s. 6 d .

71s. 6d. 10 s.

81s. 6d.

65s. 6d.
10s.
75s. 6d.

65 s .6 d.
10s.
75s. 6d.

68s. 6d.
10s.
78s. 6d."

71s. 6d.
10s.
81s. 6d."

70s. 6d.
10s.
80s. 6d."

69s. 6 d . 10s.
793. 6d.'

The Schedule-continued.


## Division I.-Ale, Spirits, and Beverages-continued.

3-continued.
"( E )-continued.
strength not exceeding 45 per cent. over proof and certified in the prescribed form by the com. petent 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
and per proof gallon
(2) When exceeding the strength of proof
per proof gallon
By omitting the whole of sub-item (G) and inserting in its stead the following sub-item:-
" (G) Bitters-
(1) When not exceeding the strength of proof per gallon and per proof gallon
(2) When exceeding the strength of proof per proof gallon
By omitting the wholo of sub-item ( H ) and inserting in its stead the following sub-item :-
"(B) Liqueurs; flavoured spirituous liquors, as prescribed by Departmental By-laws-
(1) When not exceeding the strength of proof per gallon
and per proof gallon
(2) When exceeding the strength of proof
per proof gallon
By omitting the whole of sub-item (I) and inserting in its stead the following sub-item :-
" (J) Other-
(1) When not exceeding the strength of proof per gallon and per proof gallon
(2) When exceeding the strength of proof per proof gallon 6. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item:-
"(B) Acetone - - . . ad val.
11. By omitting the whole of paragraph (2) of sub-item (A) and inserting in its stead the following paragraph :-
"(2) Amyl acetate, methyl salicylate, vanillin, coumarin; other flavouring esters and aldehydes, not compounded

- ad val.

By adding to sub-item (A) a new paragraph (3) as follows:-
"(3) Butyl aretate - . - ad val.
12. By omit ling the words "Wine, sparkling*, viz. :-""
and inserting in their stead the following :-
"Wine, grape, sparkling*, viz. :-"'.
13. By omitting the words" Wine, Still (including Medicated and Vermouth) :-" and inserting in their stead the following :-
"Wine, grape, still (including medicated and vermouth) :-".
14. By omitting the whole item.

s. 6 d

73s. 6d.

67s. 6d. 10s.

77 s .6 d .

56 s .6 d

66s. 6d.

75s. 6d. 10 s.
85s. 6d.

10 per cent.
$22 \frac{1}{2}$ per cent.

10 per cent.

66s. 6d.
76 s .6 d .

70s. 6 d . 10s.

80 s. 6 d .

56 s .6 d

66s. 6d.

75 s .6 d. 10s.

85 s .6 d .
85s. 6d." 15 per cent."
$47 \frac{1}{2}$ per cent."
27支 per cent."
70s. 6d. 80s. 6d."

72s. 6d.
10s.
82s. 6d."

69s. 6d.

79s. 6d."

75s. 6d.
10 s .

The Schedule-continued.


## Division I.-Ale, Spirits, and Beverages-continued.

15. By omitting the whole item and inserting in its stead the following item :-
" 15. Wine n.e.i. ; meads-
(A) Containing not more than 25 per cent. of proof spirit
per gallon
(B) Containing more than 25 per cent. but not more than $\check{50}$ per cent. of proof spirit
per gallon

|  |  |  |
| :---: | :---: | :---: |
| 7 s .6 d. | 7 s .9 d. | 7 s .9 d. |
| 15 s. | 15 s .6 d. | 15 s .6 d. |
| 30 s. | 31 s. | $31 \mathrm{~s} . "$ |
| 3 s. | 3 s. | $3 \mathrm{~s} . "$ |

## DIVISION IV.-AGRICULTURAL PRODUCTS AND GROCERIES.

56. By omitting the whole item and inserting in its stead the following item :-
" 56 . Ginger, viz. :-
(A) Green
(s) Ground and ad val.
(c) Ground - - per lb.
(c) Preserved (not in liquid) per lb.
(D) In brine or syrup in vessels exceeding 10
(E) gallons - - - ad val.
(E) Dry, unground-
(1) As prescribed by Departmental By-
$\begin{array}{cccc}\text { laws } & - & - & - \text { ad val. } \\ \text { (2) Other } & - & - & - \text { per lb. }\end{array}$
and ad val.

| $1 \frac{1}{2} \mathrm{~d} .$ <br> 1Id. 3d. | $1 \frac{1}{2} \mathrm{~d} .$ <br> $12 \frac{1}{2}$ per cent. 1 s. 4 d. | $1 \frac{1}{2} \mathrm{~d} .$ <br> 121 $\frac{1}{2}$ per cent. 1 s. 4 d . |
| :---: | :---: | :---: |
| 12슬 per cent. | 121 per cent. | $12 \frac{1}{2}$ per cent. |
| Free 11d. | 121 per cent. 11d. <br> $12 \frac{1}{2}$ per cent. | $12 \frac{1}{2}$ per cent. lid. <br> 121 $\frac{1}{2}$ per cent." |

## DIVISION V.-TEXTHES, FELTS AND FURS, AND MANUFACTURES THEREOF, AND ATTIRE.

105. By omitting the whole of paragraph (3) of sub-item (a) and inserting in its stead the following paragraph :-
"(3) Piece goods of the type used for furnishing and upholstery, woven on jacquard or dobby type looms (not including moquettes, chenille fabrics and other pile fabrics), embodying a woven design and weighing seven ounces or more per square yard, viz. :-
(a) wholly of artificial silk; composed of a mixture of fibres in which at least 10 per cent. by weight is artificial silk and, if the mixture of fibres includes wool, not more than 5 per cent. by weight is wool . - ad val. less per square yard
(b) wholly of cotton; wholly of linen; composed of a mixture of fibres but not including a mixture of fibres in which more than 50 per cent. by weight is wool, except piece goods enumerated in subitem (A) (3) (a)- $\quad$ - ad val. $12 \frac{1}{2}$ per cent. 30 per cent. 40 per cent."

The Schedule--continued.

Tariff Items. $|$\begin{tabular}{c|ccc}

| British |
| :---: |
| Preferential |
| Tarif. | \& | Internediate |
| :---: |
| Tariff. | \& | General |
| :---: |
| Tariff. | <br>

\hline
\end{tabular}

## Division V.-Textiles, Felts and Furs, and Manufactures thereof, and <br> Attire-continued.

106. By omitting from paragraph (4) of sub-item (F) the words "other animal" and inserting in their stead the following :-
" other marine animal ".
By omitting the whole of paragraph (5) of sub-item (F) and inserting in its stead the following paragraph :-
" (5) Other

- ad val.

By adding a new sub-item (a) as follows :-
" (G) Fasteners, snap-
(1) Two-piece sew-on type, as ordinarily used with apparel - . - ad val.
(2) Other - - - ad val.

By adding a new sub-item (H) as follows :-
"(ㅍ) Fasteners, turnbutton, of the type ordinarily used for the attachment of textile hoods or textile coverings to motor vehicles - - ad val.
118. By omitting the whole of paragraph (1) of sub-item (s) and inserting in its stead the following paragraph :-
"(1) Floor coverings wholly of cotton and floor coverings in which the pile is wholly of cotton, except carpet felt undercarpet felt and those covered by sub-item ( B ) - - ad val.
By adding to sub-item (D) a new paragraph (5) as follows :-
" (5) Carpets, carpeting, carpet mats, carpet rugs and carpet door slips, woven, of wool or containing wool, other than those in which the pile is wholly of mohair and those enumerated in paragraphs (1) and (2) of this sub-item

- ad val.

122. By omitting the heading, viz.:-" Articles n.e.i.--".
123. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :-
" (в) Waste, engine cleaning

- per ton and ad val.

130. By adding to sub-item (B) a new paragraph (3) as follows :-
"(3) Flax or containing a mixture of fibres in which flax predominates - - - ad val.


## DIVISION VI.-METALS AND MACHINERY.

167. By omitting the whole item and inserting in its stead the following item :-
" 167. Metal parts (other than knife sections and ledger plates) of reaper threshers, stripper harvesters, strippers, and harvesters n.e.i. - - ad val. per lb.
168. By omitting the whole of sub-item ( E ) and inserting in its stead the following sub-item :-
" ( $\mathbf{E}$ ) Knife sections and ledger plates for incorporation in the cutting mechanism of agricultural field
machines
169. By omitting the whole of clause (1) of sub-paragraph ( $u$ ) of paragraph (25) of sub-item (m).
By omitting the whole of paragraph (48) of sub-item (v).
By omitting the whole of paragraph (49) of sub-item (v).

The Schedule-continued.

| Tariff Items. | Pritish Preferential Tariff. | Intermediate Tarlf. | General Tarlff. |
| :---: | :---: | :---: | :---: |
|  |  |  |  |

## Division V1.-Metals and Machinery-continued.

176. By omitting from sub-item (c) the words " Metal-working machinery and tools for use in connexion therewith-; and inserting in their stead the following:-
"Machines and machinery, metal working-".
By omitting from paragraph (2) of sub-item (c) the following :-
" lathes n.e.i.,".
By omitting the whole of paragraph (3) of sub-item (0) and inserting in its stead the following paragraph :-
" (3) Lathes n.e.i.

- ad val.

By omitting the whole of paragraph (4) of sub-item (c). By omitting the whole of paragraph (2) of sub-item (E) and inserting in its stead the following paragraph :-
" (2) Ironing machines.

- ad val.

By omitting the whole of paragraph (3) of sub-item (E) and inserting in its stead the following paragraph :-
"(3) Washing machines (including dry cleaning washing machines)

- ad val.

By adding to sub-item (F) a new paragraph (3) as follows:-
" (3) Tools, inserted type, parts and accessories, whether or not otherwise provided for, composed wholly or partly of cemented carbides, for use with machines, (but not including such tools parts or accessories otherwise specifically provided for at higher rates of duty, or inserted type tools for use in rotary and percussive rock drills) - ad val.
By omitting the whole of sub-item (P).
178. By omitting the whole of sub-item (I) and inserting in its stead the following sub-item :-
"(1) Internal combustion engines (other than those included under Item 178 (J) ), viz. :-
(1) Marine, including reversing gear and reduction gear imported therewith and for use therewith-
(a) up to and including 40 borsepower - - ad val.
(b) exceeding 40 horse-power-the rate of duty shall be the percentage rate under subparagraph ( $a$ ) reduced by 2.5 for each horse-power above 40 horse-power, with minimum of ad val.
(2) Other-
(a) up to and including 60 horsepower - . ad val.
(b) exceeding 60 horse-power-the rate of duty shall be the percentage rate under sub-paragraph (a) reduced by 2.5 for each horse-power above 60 horse-power, with minimum of ad val.
For the purposes of this sub-item horse-power shall be determined as prescribed by Departmental By-laws."
(

The Schedule－continued．


## Division VI．－Metals and Machinery－continued．

194．By omitting the whole of paragraph（1）of sub－item（B） and inserting in its stead the following paragraph ：－
＂（1）Simple，duplex or triplex transmission chain or chains of roller，bush or conveyor types，with a pitch not less than .5 inch and not exceeding 1.65 inches，but not including the following，viz．， bicycle chain or chains of .5 inch pitch and .13 inch or .192 inch width between inner plates， transmission roller chain or chains of 1.5 inches pitch and of 1 inch width between inner plates， roller chain or chains with a breaking load 30 per cent．or more above Australian Standard Specification No．B．60－1936，or inverted tooth chain or chains－－－ad val． By adding to sub－item（B）a new paragraph（3）as follows ：－
＂（3）Other
－ad val．
208．By omitting from sub－item（P）the words＂centre－ stretched，＂．
By omitting the whole of sub－item（Q）and inserting in its stead the following sub－item ：－
＂（Q）Tips，tonl．cemented carbide
－ad val．
219．By omitting the whole of sub－item（ $F$ ）and inserting in its stead the following sub－item ：－
＂（F）Files（including rasps）
＂
By adding a new sub－item（ K ）as follows：－
＂（k）Micrometers，being hand tools，viz．：－
（1）Dial micrometers－－－ad val
（2）Other－－－ad val．
By adding a new sub－item（L）as follows ：－
＂（L）Precision test indicators，not being hand tools，for testing the accuracy of surfaces，viz．：－
（1）Pneumatic type ．．．ad val．
（2）Other－－－ad val．
By adding a new sub－item（м）as follows ：－
＂（ m ）Removers（or lifters），valve spring，internal com－ bustion engine－
（1）Being hand tools－－－ad val．

| 27⿺辶⿸⿰𠄌⿻コ一⿱丿丶土⿱⿰㇒一乂的per cent． | 45 per cent． | 50 per cent．＂ |
| :---: | :---: | :---: |
| Free | 121 per cent． | 121 $\frac{1}{2}$ per cent．＂ |
| 17¢ per cent． | 30 per cent． | 35 per cent．＂ |
| 1712 per cent． | $32 \frac{1}{2}$ per cent． | 35 per cent．＂ |
| Free Free | 17t per cent． $7 \frac{1}{2}$ per cent． | $17 \frac{1}{2}$ per cent． $12 \frac{1}{2}$ per cent．＇ |
| 17⿺辶 per cent． Free | 35 per cent． 17⿺辶 S per cent． | 40 per cent． $22 \frac{1}{2}$ per cent．＂ |
| $17 \frac{1}{2}$ per cent． $17 \frac{1}{2}$ per cent． | 25 per cent． 321 per cent． | 30 per cent 372 per cent．＂ |

## DIVISION VII．－OILS，PAINTS，AND VARNISHES．

225．By omitting the whole of sub－item（B）and inserting in its stead the following sub－item ：－
＂（B）Crayons and pastels，including solid lead pencils but not including leads for wooden lead pencils； chalks n．e．i．－－－－ad Va ．
By adding a new sub－item（D）as follows ：－
＂（D）Leads for wooden lead pencils ．．ad val．
229．By omitting the whole of sub－item（c）and inserting in its stead the following sub－item ：－
＂（ $G$ ）Vegetable oils，edible，for denaturation as pre－ scribed by Departmental By－laws ：－

| （1）Babassu－ |  |
| :--- | :--- | :--- |
| （2）Other | per gallon |

（2）Other ．．－per gallon

| $17 \frac{1}{2}$ per cent． <br> Free | 35 per cent． <br> 171 $\frac{1}{2}$ per cent． | 45 per cent．＂ <br> $17 \frac{1}{2}$ per cent．＂ |
| :---: | :---: | :---: |

The Schedule-continued.


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

244. By omitting the whole of sub-item (B) and inserting in its stead the following sub-item :-
"(в) Bifocal and multifocal lenses (including fused shapes for further manufacture into bifocal and multifocal lenses, whether ground or unground, polished or unpolished), and single-vision lenses ad val. 15 per cent. $37 \frac{1}{2}$ per cent. $42 \frac{1}{2}$ per cent."

## DIVISION IX.-DRUGS AND CHEMICALS.

280. By adding a new sub-item ( E ) as follows :"(E) Butyl alcohol - ad val. $\mid 10$ per cent. $\left\lvert\, 22 \frac{1}{2}\right.$ per cent. $\left\lvert\, 27 \frac{1}{2}\right.$ per cent.'

## DIVISION XI.-JEWELLERY AND FANCY GOODS.

321. By omitting the whole of sub-item (A) and inserting in its stead the following sub-item :-
" (A) Spectacles (other than X-ray spectacles or fluoroscopic spectacles), spectacle frames, sunglasses, and goggles-
(1) Wholly or partly of gold or silver (not being included in paragraph (2) ) ad val.
(2) Rolled-gold, gold-filled, gold-cased, goldplated or gilt, including the articles named when fitted with pads bridges or knuckles of gold - - ad val.
(3) N.E.I.

- ad val.


DIVISION XII.-HHOES, LEATHER, AND RUBBER.
331. By omitting the whole of sub-paragraph (b) of paragraph (2) of sub-item ( B ) and inserting in its stead the following sub-paragraph :-
"(b) Elastic, viz.:-
(1) Having a width or diameter not exceeding 2 inches - - ad val.
(2) Having a width or diameter exceeding 2 inches but not exceeding 6 inches ad val.
(3) Knitted or lockstitched, in tubular form, of the type used in the manufacture of corsets and foundation garments ad val.
(4) Other - - - ad val.

| 1712 per cent. | 35 per cent. | 65 per cent. |
| :---: | :---: | :---: |
| 15 per cent. | 321 per cent. | 65 per cent. |
| Free | 121 per cent. | 173 ${ }^{\frac{1}{2} \text { per cent. }}$ |
| Free | 122 | 122 $\frac{1}{2}$ per cent." |

## DIVISION XVI.-MISCELLANEOUS.

369. By omitting the whole of paragraph (4) of sub-item (c) and inserting in its stead the following paragraph :"(4) Of a type not included in any other paragraph of this sub-item-
(a) As prescribed by Departmental By-laws
(b) Other - - - ad val. By adding to sub-item (c) a new paragraph (5) as follows:-
"(5) Of polyethylene-
(a) As prescribed by Departmental By-laws
(b) Other - . . - ad val.

Free Free

Free
Free


## The Schedule-continued.

Tariff Items. \(\left|\begin{array}{c}Britiah <br>
Preferential <br>

Tariff.\end{array}\right|\)| Intermediate <br> Tariff.$\|$General <br> Tarifi. |
| :---: |

## Division XVI.-Miscellaneous-continued.

369-continued.
By omitting the whole of paragraph (4) of sub-item (D) and inserting in its stead the following paragraph :-
"(4) Of a type not included in any other paragraph of this sub-item - - - ad val.
By adding to sub-item (D) a new paragraph (5) as follows:-
"(5) Of polyethylene - - - ad val.
By omitting the whole of sub-paragraph ( $d$ ) of paragraph (1) of sub-item (F) and inserting in its stead the following sub-paragraph :-
" (d) Of a type not included in any other sub-paragraph of this paragraph - - ad val.
By adding to paragraph (1) of sub-item (F) a new subparagraph (e) as follows :-
" (e) Of polyethylene

- ad val.

374. By adding to sub-item (D) a new paragraph (4) as follows:-
"(4) Gaskets, metal and asbestos combined - ad val.
375. By omitting the whole of sub-item ( G ) and inserting in its stead the following sub-item :-
" (c) Kit bag frames . . . . ad val
By adding a new sub-item (H) as follows :-
"(H) Frames for ladies' or children's handbags ; catches (not being fasteners covered by item 106 (a) or item 106 (H)) for wallets or for ladies' or children's handbags - - - ad val.
376. By omitting the whole item and inserting in its stead the following item :-
" 395. Corks n.e.i.; cork rings; cork bungs
377. By omitting from paragraph (1) of sub-item (c) the words "dial micrometers;".
378. By adding a new sub-item (c) as follows :-
"(c) Articles designed or produced for use and used exclusively in the practice of religion, viz. :-
(1) Being of a class or kind not commercially produced or manufactured in Australia, as prescribed by Departmental By-laws ad val.
(2) Being of a class or kind not commercially produced or manufactured in Australia or the United Kingdom, as prescribed by Departmental By-laws

| Free | 1212 per cent. | 12\% $\frac{1}{2}$ per cent." |
| :---: | :---: | :---: |
| 10 per cent. | 224 per cent. | 2712 per cent." |
| Free | 121. per cent. | 1212 per cent." |
| 10 per cent. | $22 \frac{1}{2}$ per cent. |  |
| 25 per cent. | 40 per cent. | 50 per cent." |
| $22 \frac{1}{2}$ per cent. | 37⿺辶 per cent. | 45 per cent." |
| 171 $\frac{1}{2}$ per cent. | 32 $\frac{1}{2}$ per cent. | 40 per ceat." |
| Free | Free | Free " |
| Free | 121 $\frac{1}{2}$ per cent. | 121 per cent. |
| Free | Free | Free" |


[^0]:    * let No. 27, 1933, as amended by No. 31, 1933; Nos. 14, 68, 76 and 80,1936 ; Nos. 2, 67, 63
     1949 ; Nos. 22, 32, 60 and 30,1950 ; and No. $32,1952$.

