

CUSTOMS TARIFF.

No. 3 of 1954.

An Act relating to Duties of Customs.

[Assented to 20th April, 1954.]

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* 1954.

(2.) The *Customs Tariff* 1933–1953* 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* 1933–1954.

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 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 (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 sixteenth day of February, One thousand nine hundred and fifty-four, 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 the duties of Customs imposed by this Act and set out in the column headed "Intermediate Tariff" in the Schedule to this Act, upon goods which are specified in, and are the produce or manufacture of a British or foreign country specified in, a Proclamation issued on or after the sixteenth day of February,

* Act No. 27, 1933, as amended by No. 31, 1933; Nos. 14, 68, 76 and 80, 1936; Nos. 3, 67, 68 and 69, 1938; Nos. 2, 22, 53, 56, 59, 62 and 64, 1939; Nos. 1, 5, 9, 12 and 22, 1948; Nos. 76 and 79, 1949; Nos. 22, 32, 60 and 80, 1950; No. 82, 1952; and No. 76, 1953.

One thousand nine hundred and fifty-four, 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 sixteenth day of February, One thousand nine hundred and fifty-four, 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.

Validation of
Proclamations.

(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 (1.) of that section includes a power to revoke or vary a Proclamation referred to in the last preceding sub-section.

THE SCHEDULE.

Section 2.

AMENDMENTS OF THE SCHEDULE TO THE PRINCIPAL ACT.

IMPORT DUTIES.

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

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

105. By adding to paragraph (1) of sub-item (A) a new sub-paragraph (c) as follows:—

"(c) Cotton piece goods and piece goods containing a mixture of fibres in which cotton predominates, which but for this sub-paragraph would be classified under sub-item (A) (1) (a), plain or matt woven, 37 inches or over in width but not

THE SCHEDULE—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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Division V.—Textiles, Felts and Furs, and Manufactures thereof, and Attire—continued.

105.—continued.

“(c)—continued. exceeding 100 inches in width, of a weight not less than 4 ounces per square yard and not more than 7 ounces per square yard, of the type ordinarily used in the manufacture of bed sheets or pillow cases— (1) As prescribed by Departmental By-laws— (a) Unbleached, not printed per square yard or ad val. whichever rate returns the lower duty. (b) Bleached, not printed per square yard or ad val. whichever rate returns the lower duty. (c) Dyed or coloured, not printed per square yard or ad val. whichever rate returns the lower duty. (2) Other— (a) Unbleached, not printed - per lb. and ad val. (b) Bleached, not printed - per lb. and ad val. (c) Dyed or coloured, not printed per lb. and ad val.	$\frac{1}{2}$ d. 5 per cent. $\frac{1}{2}$ d. 5 per cent. $\frac{1}{2}$ d. 5 per cent. 4d. 15 per cent. 4d. 15 per cent. 4d. 15 per cent.	$\frac{7}{8}$ d. .. 1d. .. 2d. .. 5d. 15 per cent. 5 $\frac{1}{4}$ d. 15 per cent. 8 $\frac{1}{2}$ d. 15 per cent.	2 $\frac{1}{4}$ d. .. 3d. .. 3 $\frac{1}{2}$ d. .. 10d. 15 per cent. 1s. 15 per cent. 1s. 1d. 15 per cent.”
120. By omitting from sub-item (A) the words “sheets, pillow cases,” and inserting in their stead the following:—“sheets n.e.i., pillow cases n.e.i.” By adding to sub-item (B) a new paragraph (3) as follows:— “(3) Bed sheets, pillow cases, of cotton or containing a mixture of fibres in which cotton predominates ad val.	22 $\frac{1}{2}$ per cent.	45 per cent.	50 per cent.”

DIVISION VI.—METALS AND MACHINERY.

174. By omitting the whole of sub-paragraph (u) of paragraph (25) of sub-item (M).			
176. By omitting the whole of paragraph (3) of sub-item (F) and inserting in its stead the following paragraph:— “(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.	17 $\frac{1}{2}$ per cent.	32 $\frac{1}{2}$ per cent.	35 per cent.”
208. By omitting the whole of sub-item (Q) and inserting in its stead the following sub-item:— “(Q) Tips, tool, cemented carbide - - - ad val.	17 $\frac{1}{2}$ per cent.	32 $\frac{1}{2}$ per cent.	35 per cent.”
219. By omitting the whole of sub-item (F) and inserting in its stead the following sub-item:— “(F) Files (including rasps) - - - ad val.	22 $\frac{1}{2}$ per cent.	37 $\frac{1}{2}$ per cent.	40 per cent.”

THE SCHEDULE—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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DIVISION XIII.—PAPER AND STATIONERY.

334. By omitting the whole of sub-item (D) and inserting in its stead the following sub-item :—			
“ (D) (1) Copying and manifold copying, in sheets or rolls, weight not to exceed 9 lb. for 480 sheets 20 inches by 30 inches - - - ad val.	Free	12½ per cent.	12½ per cent.
(2) Tissue paper toilet tissue paper tissue cap paper toilet tissue cap paper, creped or uncreped, and paper for paper patterns, in sheets or rolls, weight not to exceed 9 lb. for 480 sheets 20 inches by 30 inches - - - per ton	£5	£7	£8
By omitting the whole of sub-item (F) and inserting in its stead the following sub-item :—			
“ (F) Irrespective of size or shape but not ruled or printed in any way, viz. :—			
Coated printing paper; printing paper n.e.i.; writing and typewriting paper not including duplicating paper—			
(1) In sheets less than 21 inches by 16½ inches (or its equivalent) or in rolls less than 13 inches in width ad val.	27½ per cent.	47½ per cent.	47½ per cent.
(2) In sheets not less than 21 inches by 16½ inches (or its equivalent) or in rolls not less than 13 inches in width—			
(a) As prescribed by Departmental By-laws - - - per ton	Free	£4	£4
(b) The free on board price per ton of which is, or is the equivalent of, in Australian currency, not less than the price per ton as defined by Departmental By-laws per ton	Free	£4	£4
(c) Other - - - per ton	£3 10s.	£8	£8
For the purposes of sub-paragraph (b) of this paragraph the free on board price is the actual money price paid or to be paid for the goods by the Australian importer plus all charges payable or ordinarily payable for placing the goods free on board at the port of export including the cost of outside packages, or, in the case of goods consigned for sale in Australia, the amount which, in the opinion of the Minister, would, at the date of exportation of those goods, be equal to the free on board price of similar goods if sold to an Australian importer.”			
By omitting the whole of sub-paragraph (a) of paragraph (1) of sub-item (a) and inserting in its stead the following sub-paragraph :—			
“ (a) Wrapping, other than wrapping paper enumerated in sub-items (a) (1) (b) and (a) (1) (c), of all colours (creped or uncreped), including the following whether creped or uncreped, viz., browns, caps not elsewhere specified, casings, sealings, nature or ochre browns, sulphites, krafts (sulphates), sugars, and all other bag			

THE SCHEDULE—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XIII.—Paper and Stationery—<i>continued.</i>			
334.— <i>continued.</i>			
" (a)— <i>continued.</i>			
papers, candle carton paper; cartridge paper (other than offset and drawing); toilet tissue paper and toilet tissue cap paper, creped or uncreped, n.e.i.; lithographic printing paper per ton	£19	£21	£21 "
By omitting the whole of sub-paragraph (b) of paragraph (1) of sub-item (a) and inserting in its stead the following sub-paragraph:—			
" (b) Greaseproof wrapping and imitation greaseproof wrapping; glazed imitation parchment; glassine per ton	£4	£6	£6 "
By omitting the whole of paragraph (2) of sub-item (a) and inserting in its stead the following paragraph:—			
" (2) Fruit wrapping, as prescribed by Departmental By-laws	Free	Free	Free "
By omitting the whole of paragraph (3) of sub-item (a) and inserting in its stead the following paragraph:—			
" (3) Bags n.e.i. per ton or ad val.	£22	£25	£26
whichever rate returns the higher duty."	20 per cent.	32½ per cent.	35 per cent.
By omitting the whole of sub-item (j) and inserting in its stead the following sub-item:—			
" (j) Cartridge paper, drawing; duplicating paper; absorbent paper for copying machines; blotting paper, irrespective of weight—			
(1) As prescribed by Departmental By-laws per ton	Free	£4	£4
(2) The free on board price per ton of which is, or is the equivalent of, in Australian currency, not less than the price per ton as defined by Departmental By-laws per ton	Free	£4	£4
(3) Other per ton	£5	£8	£8
For the purposes of paragraph (2) of this sub-item the free on board price is the actual money price paid or to be paid for the goods by the Australian importer plus all charges payable or ordinarily payable for placing the goods free on board at the port of export including the cost of outside packages, or, in the case of goods consigned for sale in Australia, the amount which, in the opinion of the Minister, would, at the date of exportation of those goods, be equal to the free on board price of similar goods if sold to an Australian importer."			
By omitting the whole of paragraph (1) of sub-item (k) and inserting in its stead the following paragraph:—			
" (1) Surface coated paper, n.e.i., plain, or having printed or embossed designs thereon; boxmakers' fancy papers having printed or embossed design thereon ad val.	Free	12½ per cent.	12½ per cent."
By omitting the whole of sub-item (o) and inserting in its stead the following sub-item:—			
" (o) (1) Cover paper and pressings—			
(a) As prescribed by Departmental By-laws per ton	Free	£4	£4

THE SCHEDULE—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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Division XIII.—Paper and Stationery—*continued.*334.—*continued.*“(o)—*continued.*”

(b) The free on board price per ton of which is, or is the equivalent of, in Australian currency, not less than the price per ton as defined by Departmental By-laws - per ton	Free	£4	£4
(c) Other - per ton	£19	£21	£21
For the purposes of sub-paragraph (b) of this paragraph the free on board price is the actual money price paid or to be paid for the goods by the Australian importer plus all charges payable or ordinarily payable for placing the goods free on board at the port of export including the cost of outside packages, or, in the case of goods consigned for sale in Australia, the amount which, in the opinion of the Minister, would, at the date of exportation of those goods, be equal to the free on board price of similar goods if sold to an Australian importer.			
(2) Paper hangings or wall papers - ad val.	Free	12½ per cent.	12½ per cent.
(3) N.E.I. - ad val.	12½ per cent.	27½ per cent.	27½ per cent.”
By omitting the whole of sub-item (q) and inserting in its stead the following sub-item :—			
“(q) Strawpaper, strawboard other than corrugated, and boards n.e.i.—			
(1) As prescribed by Departmental By-laws per ton	Free	£4	£4
(2) The free on board price per ton of which is, or is the equivalent of, in Australian currency, not less than the price per ton as defined by Departmental By-laws per ton	Free	£4	£4
(3) Other - per ton	£9	£14	£14
For the purposes of paragraph (2) of this sub-item the free on board price is the actual money price paid or to be paid for the goods by the Australian importer plus all charges payable or ordinarily payable for placing the goods free on board at the port of export including the cost of outside packages, or, in the case of goods consigned for sale in Australia, the amount which, in the opinion of the Minister, would, at the date of exportation of those goods, be equal to the free on board price of similar goods if sold to an Australian importer.”			
By omitting the whole of sub-item (r) and inserting in its stead the following sub-item :—			
“(r) Millboards - - - - -	Free	Free	Free ”
By omitting the whole of sub-item (s) and inserting in its stead the following sub-item :—			
“(s) Strawboard, corrugated - - - - - ad val.	20 per cent.	40 per cent.	40 per cent.”
By adding a new sub-item (t) as follows :—			
“(t) Paper felt and carpet felt paper, irrespective of weight - - - - - per ton	£12	£14	£14 ”

THE SCHEDULE—continued.

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
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DIVISION XIV.—VEHICLES.

<p>359. By omitting the whole of paragraph (4) of sub-item (D) and inserting in its stead the following paragraph:—</p> <p>“(4) Chassis, including lamps but not including rubber tyres and tubes, storage batteries, shock absorbers (excepting steering dampers), bumper bars, radiator assemblies, sparking plugs, springs and goods covered by Tariff Item 359 (F) (3)—</p> <p>(a) Unassembled, viz.:—car, and car type capable of use for commercial vehicles per lb.</p> <p>(b) Unassembled, viz.:—truck omnibus or other commercial vehicle - per lb.</p> <p>(c) Assembled - - - per lb.</p> <p>Provided that for the purposes of sub-paragraphs (a) and (b) the classification shall be as determined by the Minister and the Minister's decision shall be final.”</p> <p>By omitting the whole of paragraph (3) of sub-item (F) and inserting in its stead the following paragraph:—</p> <p>“(3) Transmission gear box assemblies differential assemblies driving axle assemblies, and parts n.e.i. therefor whether malleable iron castings or not, whether imported separately or incorporated in or forming part of any goods covered by Tariff Item 359 (D) (4), for vehicles with self-contained power excepting motor cycles and vehicles for railways and tramways—</p> <p>(a) As prescribed by Departmental By-laws - - - - - per lb.</p> <p>(b) Other - - - - - ad val.</p> <p>For the purposes of paragraph (3)—</p> <p>(i) Transmission gear box assemblies include gear box housings and covers and gear shift parts when assembled within such housings, and include clutch housings when cast with the gear box housing, but do not include gear change linkage and remote control mechanisms;</p> <p>(ii) Differential assemblies and driving axle assemblies include the differential unit and companion flange, differential carrier, driving axle casing and axle shafts, but do not include brake drums, brakes or other brake operated mechanisms.”</p>	<p>$\frac{1}{2}$d.</p> <p>$\frac{1}{2}$d.</p> <p>$1\frac{1}{4}$d.</p> <p>$\frac{1}{2}$d.</p> <p>$27\frac{1}{2}$ per cent.</p>	<p>5d.</p> <p>$4\frac{1}{4}$d.</p> <p>$6\frac{1}{2}$d.</p> <p>$4\frac{3}{4}$d.</p> <p>$37\frac{1}{2}$ per cent.</p>	<p>6d.</p> <p>$5\frac{1}{4}$d.</p> <p>$7\frac{1}{2}$d.</p> <p>$5\frac{1}{4}$d.</p> <p>$47\frac{1}{2}$ per cent.</p>
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DIVISION XVI.—MISCELLANEOUS.

<p>418. By omitting from paragraph (1) of sub-item (c) the following:—</p> <p>“thermostats:”.</p> <p>By adding a new sub-item (H) as follows:—</p> <p>“(H) Thermostats—</p> <p>(1) Of the type ordinarily used with electrically-operated domestic appliances - ad val.</p> <p>(2) Other - - - - - ad val.</p>	<p>15 per cent.</p> <p>Free</p>	<p>$32\frac{1}{2}$ per cent.</p> <p>$17\frac{1}{2}$ per cent.</p>	<p>$37\frac{1}{2}$ per cent.</p> <p>$17\frac{1}{2}$ per cent.”</p>
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1954.

Customs Tariff.

No. 3.

THE SCHEDULE—*continued.*

Tariff Items.	British Preferential Tariff.	Intermediate Tariff.	General Tariff.
Division XVI.—Miscellaneous—<i>continued.</i>			
419. By adding to sub-item (D) a new paragraph (3) as follows:—			
“ (3) Hypodermic needles - - - - - ad val.	25 per cent.	42½ per cent.	42½ per cent.”
434. By adding a new item 434 as follows:—			
“ 434. Goods (not being goods to which Items 410 (B) (2), 417 (B), 417 (D) or 427 (A) apply), not intended for sale or trade, which have become the property of the owner under the will or intestacy of a deceased person, if the owner was, at the time the goods became his or its property, a person, body or institution resident or established in Australia, as prescribed by Departmental By-laws - - - - -	Free	Free	Free ”