

CUSTOMS TARIFF (CANADA PREFERENCE).

No. 54 of 1960.

An Act relating to Preferential Duties of Customs on Goods the Produce or Manufacture of Canada.

[Assented to 19th November, 1960.]

**B**E 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.** 1. This Act may be cited as the *Customs Tariff (Canada Preference)* 1960.
- Commencement.** 2. This Act shall be deemed to have come into operation at nine o'clock in the forenoon, reckoned according to standard time in the Australian Capital Territory, on the ninth day of September, One thousand nine hundred and sixty.
- Repeal.** 3. The Acts specified in the First Schedule to this Act are repealed.
- Incorporation.** 4. This Act is incorporated and shall be read as one with the Customs Tariff.
- Definition.** 5. In this Act, "the Customs Tariff" means the *Customs Tariff* 1933-1960.
- Goods to which this Act applies.** 6. This Act applies to goods that—  
(a) are the produce or manufacture of Canada;  
(b) have been shipped from Canada to Australia and, unless the Collector is satisfied that the intended destination of the goods when originally shipped from Canada was Australia, have not been transhipped; and  
(c) are entered for home consumption after the commencement of this Act.
- Application of British Preferential Tariff to Canadian goods.** 7.—(1.) Subject to this Act, the rates of duty set out in the column headed "British Preferential Tariff" in the Schedule to the Customs Tariff apply to goods to which this Act applies.  
(2.) An item in the Schedule to the Customs Tariff the number of which is specified in column 1 of the Second Schedule to this Act shall, in relation to goods to which this Act applies, not being goods specified in column 3 of the Second Schedule to this Act opposite to the number of that item, have effect as if the rate or rates of duty set out in that item in the column in that first-mentioned Schedule headed "British Preferential Tariff" were modified in the manner set out in column 2 of the Second Schedule to this Act opposite to the number of that item.

8.—(1.) Subject to the next succeeding sub-section, the Governor-General may, by Proclamation, declare that, after a specified time, the last preceding section shall not apply to goods described in the Proclamation.

Proclamation affecting application of section 7.

(2.) A Proclamation shall not be made under the last preceding sub-section unless the Governor-General is satisfied that the making of the Proclamation is not inconsistent with the obligations of Australia under any Agreement between Canada and Australia that relates to tariffs or trade.

(3.) A Proclamation under sub-section (1.) of this section has effect according to its tenor in respect of goods described in the Proclamation that are entered for home consumption after the time specified in the Proclamation and before the Proclamation ceases to be in force.

9. In ascertaining the value for duty under section one hundred and fifty-four of the *Customs Act* 1901–1960 of goods to which this Act applies, the amount included in the value for duty in respect of inland freight charges incurred in Canada shall not be greater than the amount of freight charges that would have been incurred in Canada if the goods had been forwarded from the point of origin of the goods to the nearest point of exit in Canada.

Inland freight charges on Canadian goods.

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## THE SCHEDULES.

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### FIRST SCHEDULE.

Section 3.

*Customs Tariff (Canadian Preference)* 1931  
*Customs Tariff (Canadian Preference)* 1934  
*Customs Tariff (Canadian Preference)* 1936  
*Customs Tariff (Canadian Preference) (No. 2)* 1936  
*Customs Tariff (Canadian Preference)* 1938  
*Customs Tariff (Canadian Preference)* 1939  
*Customs Tariff (Canadian Preference) (No. 2)* 1939  
*Customs Tariff (Canadian Preference)* 1948  
*Customs Tariff (Canadian Preference) (No. 2)* 1948  
*Customs Tariff (Canadian Preference) (No. 3)* 1948  
*Customs Tariff (Canadian Preference)* 1950  
*Customs Tariff (Canadian Preference)* 1952  
*Customs Tariff (Canadian Preference)* 1954  
*Customs Tariff (Canadian Preference)* 1956  
*Customs Tariff (Canadian Preference)* 1958  
*Customs Tariff (Canadian Preference) (No. 2)* 1958  
*Customs Tariff (Canadian Preference)* 1959  
*Customs Tariff (Canadian Preference)* 1960  
*Customs Tariff (Canadian Preference) (No. 2)* 1960

SECOND SCHEDULE.

Section 7.

MODIFICATIONS OF BRITISH PREFERENTIAL TARIFF RATES.

Column 1. Item No.	Column 2. Modifications of Rates of Duty.	Column 3. Goods to which the modifications specified in column 2 do not apply.
57 (A) -	Omit "Free", insert "2s."	
58 (B) -	Omit "Free", insert "2s. 6d."	
110 (A) (5) (a) -	Omit— "3s. 17½ per cent. 30 per cent." insert— "6s. 32½ per cent. 52½ per cent."	
110 (A) (5) (b) -	Omit— "7s. 6d. 12½ per cent. 27½ per cent." insert— "12s. 6d. 27½ per cent. 45 per cent."	
110 (A) (5) (c) -	Omit— "6s. 12½ per cent. 27½ per cent." insert— "10s. 27½ per cent. 47½ per cent."	
157 -	Omit "Free", insert "50s."	
162 -	Omit "5 per cent.", insert "27½ per cent."	
163(A) -	Omit "5 per cent.", insert "30 per cent."	
165 (A) -	Omit "5 per cent.", insert "30 per cent."	
165 (B) -	Omit— " 5 per cent." insert— "£13 30 per cent."	
167 -	Omit— "5 per cent. " insert— " 2d."	

## SECOND SCHEDULE—continued.

Column 1. Item No.	Column 2. Modifications of Rates of Duty.	Column 3. Goods to which the modifications specified in column 2 do not apply.
169 (A) (4)	- Omit "Free", insert "10 per cent."	
171 (A) -	- Omit— "10 per cent." " insert— "40 per cent." £3"	
171 (B) -	- Omit— "10 per cent." " insert— "40 per cent." £10"	
171 (c) -	- Omit— "10 per cent." " insert— "40 per cent." £4"	
171 (D) -	- Omit— "10 per cent." " insert— "40 per cent." 2d."	
176 (o) -	- Omit— "5s. 6d." "22½ per cent." insert— "6s. 6d." "22½ per cent."	
177 (c) -	- Omit "20 per cent.", insert "30 per cent."	Agricultural tractors and the tractor portion of machines known as rotary cultivators, hoes or tillers.
178 (B) (2)	- Omit— "22½ per cent." " insert— "47½ per cent." 2½d."	
180 (H) (1)	- Omit— "9d." "27½ per cent." insert— "1s." "45 per cent."	
291 (c) (2) (b) (1)	Omit "Free", insert "7½ per cent."	

## SECOND SCHEDULE—continued.

Column 1. Item No.	Column 2. Modifications of Rates of Duty.	Column 3. Goods to which the modifications specified in column 2 do not apply.
291 (c) (2) (b) (2)	Omit "7½ per cent.", insert "17½ per cent."	
291 (f) (2) (b) -	Omit "2s. 3d.", insert "3s. 6d."	
291 (f) (3) (b) -	Omit "6s.", insert "8s."	
291 (i) (2) -	Omit "9s.", insert "12s."	
291 (κ) (2) -	Omit "32½ per cent.", insert "47½ per cent."	
291 (L) (2) -	Omit "16s. 6d.", insert "22s."	
291 (M) (1) -	Omit— "3s. 9d. 32½ per cent.", insert— "5s. 47½ per cent."	
291 (M) (2) -	Omit— "3s. 9d. 1s. 1d. 32½ per cent.", insert— "5s. 1s. 6d. 47½ per cent."	
291 (M) (3) -	Omit "32½ per cent.", insert "47½ per cent."	
291 (N) (1) -	Omit "12½ per cent.", insert "22½ per cent."	
291 (N) (2) -	Omit "6s. 3d.", insert "10s. 6d."	
292 (B) -	Omit "7s. 6d.", insert "10s."	
292 (c) -	Omit "10s. 6d.", insert "14s."	
292 (F) -	Omit "2s. 3d.", insert "3s."	
293 (B) -	Omit— "6s. 3d.", insert— "8s. 4d."	
329 (A) (1) (a) -	Omit— "5s. 6d. .", insert— "5s. 6d. 5 per cent."	

## SECOND SCHEDULE—continued.

Column 1. Item No.	Column 2. Modifications of Rates of Duty.	Column 3. Goods to which the modifications specified in column 2 do not apply.
329 (A) (1) (b) -	Omit— “ 3s. 6d ..”, insert— “ 3s. 6d. 5 per cent.”.	
329 (A) (2) (a) -	Omit— “ 5s. 6d. ..”, insert— “ 5s. 6d. 17½ per cent.”.	
329 (A) (2) (b) -	Omit— “ 3s. 6d. ..”, insert— “ 3s. 6d. 17½ per cent.”.	
329 (B) (1) (a) -	Omit— “ 5s. 6d. ..”, insert— “ 5s. 6d. 5 per cent.”.	
329 (B) (1) (b) -	Omit— “ 3s. 6d. ..”, insert— “ 3s. 6d. 5 per cent.”.	
333 (A) (1) -	Omit— “ 6d. 15 per cent.”, insert— “ 1s. 27½ per cent.”.	
333 (A) (2) -	Omit “ 6d.”, insert “ 1s. 6d.”.	
333 (B) -	Omit “ 17½ per cent.”, insert “ 37½ per cent.”.	
334 (G) (1) (a) -	Omit “ £19 ”, insert “ £21 ”.	- Cartridge paper.
334 (G) (1) (b) -	Omit “ £12 ”, insert “ £14 ”.	- Glazed imitation parchment.
334 (G) (1) (c) (1)	Omit— “ 3d. ..”, insert— “ 6d. 12½ per cent.”.	

SECOND SCHEDULE—*continued.*

Column 1. Item No.	Column 2. Modifications of Rates of Duty.	Column 3. Goods to which the modifications specified in column 2 do not apply.
334 (g) (1) (c) (2)	Omit "Free", insert "7½ per cent."	
334 (g) (5)	- Omit "£19", insert "£21".	
334 (r) -	- Omit "£12", insert "£14".	
351 (b) (1)	- Omit "Free", insert "22½ per cent."	
359 (f) -	- Omit "27½ per cent.", insert "30 per cent."	
359 (i) (2)	- Omit— "3s. 9d. - - - - 30 per cent.", insert— "12s. 6d. 57½ per cent."	Shock absorbers not imported separately.
360 (A) (1)	- Omit "15 per cent.", insert "22½ per cent."	
360 (A) (2)	- Omit "Free", insert "7½ per cent."	
360 (B) -	- Omit "Free", insert "7½ per cent."	
360 (D) (1)	- Omit "12½ per cent.", insert "15 per cent."	
360 (D) (2)	- Omit "25 per cent.", insert "27½ per cent."	
365 (A) -	- Omit— "£9 17½ per cent.", insert— "£45 45 per cent."	
365 (B) -	- Omit— "£9 20 per cent.", insert— "£45 47½ per cent."	
365 (C) -	- Omit— "£5 17½ per cent.", insert— "£27 5s. 45 per cent."	

## SECOND SCHEDULE—continued.

Column 1. Item No.	Column 2. Modifications of Rates of Duty.	Column 3. Goods to which the modifications specified in column 2 do not apply.
365 (D) -	- Omit " 17½ per cent.", insert " 42½ per cent."	
365 (E) -	- Omit " 12½ per cent.", insert " 27½ per cent."	
380 (A) (2)	- Omit " 17½ per cent.", insert " 40 per cent."	