

# CUSTOMS TARIFF (NEW ZEALAND PREFERENCE).

## No. 3 of 1922.

An Act relating to Preferential Duties of Customs on Goods the produce or manufacture of the Dominion of New Zealand.

[ Assented to 23rd August, 1922.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1. This Act may be cited as the *Customs Tariff (New Zealand Preference) 1922.* Short title.
2. This Act shall commence on a date to be fixed by Proclamation. Commencement.
3. In this Act, except where otherwise clearly intended— Definitions.
  - “the Tariff Schedule” means the Tariff Schedule contained in the Schedule to this Act; and
  - “the British Preferential Tariff” means the British Preferential Tariff imposed by the *Customs Tariff 1921*, and includes any amendment thereof.
- 4.—(1.) From and after a time and date to be fixed by Proclamation, duties of Customs on the undermentioned goods specified in the Tariff Schedule shall, when those goods are imported direct from and are the produce or manufacture of the Dominion of New Zealand, be in accordance with the following rates, namely:— Rates of duty on imports from New Zealand.
  - (a) on all goods described in the Tariff Schedule, in the column headed “Item.”, against which rates of duty are set out in the column headed “Proposed Duties against New Zealand.”, the rates of duty so set out; and
  - (b) on all goods other than those provided for in paragraph (a) of this section, the rates of duty for the time being applicable to goods to which the British Preferential Tariff applies:

Provided that nothing in paragraph (a) of this section shall have the effect of imposing any duty on any goods which are free of or exempt from duty under the British Preferential Tariff.

  - (2.) The duties imposed by this section on the goods specified therein shall be in lieu of the duties payable upon those goods under the *Customs Tariff 1921*.
  - (3.) Nothing in this section shall affect the right of the Commonwealth to impose or collect any duties of Customs chargeable under the *Customs Tariff (Industries Preservation) Act 1921*.

Rates of duty on British goods imported from New Zealand.

5. From and after the first day of May, One thousand nine hundred and twenty-two, duties of Customs on the undermentioned dutiable goods, not being goods the produce or manufacture of the Dominion of New Zealand, namely, goods—

- (a) which are imported into the Commonwealth from that Dominion; and
- (b) upon which, if they had been imported into the Commonwealth direct from the country of origin there would have been payable duties of Customs at the rates set forth in the British Preferential Tariff,

shall be in accordance with the rates set forth in the British Preferential Tariff.

Time of imposition of duties.

6.—(1.) The rates of duty imposed by this Act shall be charged, collected and paid to the King for the purposes of the Commonwealth on all goods subject to those rates imported into Australia after the prescribed time, or imported into Australia before that time and not entered for home consumption until after that time.

(2.) In this section “the prescribed time” means—

- (a) in the case of goods dutiable under section four of this Act—the time and date fixed by proclamation; and
- (b) in the case of goods dutiable under section five of this Act—the first day of May, One thousand nine hundred and twenty-two, at nine o'clock in the forenoon according to the standard time in the State of Victoria.

Ratification of agreement with New Zealand.

7. The agreement made the eleventh day of April, One thousand nine hundred and twenty-two, between the Commonwealth of Australia and the Dominion of New Zealand (a copy whereof is set forth in the Schedule to this Act) is hereby ratified and confirmed.

Repeal of Customs Tariff (New Zealand Preference) 1921.

8. The *Customs Tariff (New Zealand Preference) 1921* is repealed.

## THE SCHEDULE.

AGREEMENT made this eleventh day of April, One thousand nine hundred and twenty-two Between the COMMONWEALTH OF AUSTRALIA (hereinafter called “the Commonwealth”) of the one part and the DOMINION OF NEW ZEALAND (hereinafter called “the Dominion”) of the other part:

WHEREAS with a view to the arrangement of more equitable trade relations between the Commonwealth and the Dominion, the Ministers of Customs for the said countries have agreed to recommend to their respective Parliaments Customs duties in accordance with the Schedule attached hereto:—

NOW THEREFORE IT IS HEREBY AGREED as follows:—

1. The said Schedule shall come into force on a date to be proclaimed by the Governor-General of the Commonwealth and the Governor-General of the Dominion, after the Parliaments of both countries have signified their acceptance thereof, and shall (subject to the provisions of this Agreement) remain in force until six months' notice of the termination thereof has been given by either party.

2. The Commonwealth shall not impose any customs duty or increase the rate of any customs duty on any article entering the Commonwealth from the Dominion, and the Dominion shall not impose any customs duty or increase the rate of any

customs duty on any article entering the Dominion from the Commonwealth (whether such article is or is not specifically enumerated in the Schedule hereto, and whether such article is or is not dutiable at the date of this Agreement), except by mutual agreement, until after six months' notice to the other party to this Agreement.

3. Nothing in this Agreement shall be construed to affect the right of the Commonwealth or of the Dominion to impose new duties upon any articles for the protection of any new industry established or proposed to be established in the Commonwealth or the Dominion as the case may be; provided that such new duties do not exceed the duties imposed on the importation of similar articles from the United Kingdom into the Commonwealth or the Dominion as the case may be.

4. Nothing in this Agreement shall be construed to affect the right of the Commonwealth or the Dominion to bring into force suspended or deferred duties, or to collect or impose dumping duties, or analogous special duties to meet abnormal trading conditions.

5. Nothing in this Agreement shall be construed to affect the right of the Commonwealth to impose primage or other general duties, provided that such duties on goods imported from New Zealand do not exceed the duties imposed on similar goods imported from the United Kingdom.

6. All goods enumerated in the Schedule hereto shall be liable to such primage duty, if any, upon entry into the Dominion, as shall for the time being be in force, provided that such duty does not exceed the primage duty on similar goods imported from the United Kingdom.

7. Goods imported into the Commonwealth, and thereafter transhipped to the Dominion, which if they had been imported direct from the country of origin to the Dominion would have been entitled to be entered under the British Preferential Tariff in the Dominion, shall, upon production of a certificate from the Customs Department of the Commonwealth stating the country of origin of the goods and such other information as is required, be entitled to be entered under the British Preferential Tariff in the Dominion.

8. Goods imported into the Dominion, and thereafter transhipped to the Commonwealth, which if they had been imported direct from the country of origin to the Commonwealth would have been entitled to be entered under the British Preferential Tariff in the Commonwealth, shall, upon production of a certificate from the Customs Department of the Dominion stating the country of origin of the goods and such other information as is required, be entitled to be entered under the British Preferential Tariff in the Commonwealth.

9. The provisions of the last two preceding clauses of this Agreement shall operate from the first day of May One thousand nine hundred and twenty-two, notwithstanding that this Agreement may not at that date have been ratified by the Parliament of either country.

10. No special rebate or bounty shall be granted by the Commonwealth or the Dominion in respect of the sugar contained in any goods exported from the Commonwealth or the Dominion, as the case may be, to the Dominion or the Commonwealth.

Signed Sealed and Delivered by the  
Honorable ARTHUR STANISLAUS  
RODGERS Minister of Trade and  
Customs of the Commonwealth  
of Australia, for and on behalf of  
the Commonwealth, in the presence of—

ARTHUR S. RODGERS. (L.S.)

R. McK. OAKLEY,  
Chairman Tariff Board,  
Australia.

Signed Sealed and Delivered by the  
Honorable WILLIAM DOWNIE  
STEWART Minister of Customs  
for the Dominion of New Zealand,  
for and on behalf of the  
Dominion, in the presence of—

WM. DOWNIE STEWART. (L.S.)

W. B. MONTGOMERY,  
Comptroller of Customs,  
New Zealand.

# THE TARIFF SCHEDULE.

NOTE.—(1) Where any item bears after it the letters n.e.i., these letters shall be interpreted in the same sense as when applied to the Tariff Items from which the Items of this Schedule are derived.  
 (2) Goods entering Australia from New Zealand at present fall under the General Tariff, and goods entering New Zealand from Australia are treated in the same manner.

Consecutive No.	Tariff Item Nos.— A.—Australian. B.—New Zealand. C.—Special.		Item.	AUSTRALIA.				NEW ZEALAND.			
				Present Duties. Tariff.			Proposed Duties against New Zealand.	Present Duties. Tariff.			Proposed Duties against Australia.
				British Preferential.	Inter-mediate.	General.		British Preferential.	Inter-mediate.	General.	
<b>AGRICULTURAL PRODUCTS AND GROCERIES—</b>											
Animals, living:—											
1	1	B.	Cattle, horned, other than for stud purposes .. ..	Free	Free	Free	Free	ea. 10s.	10s.	10s.	Free
2	3	B.	Horses, other than for stud purposes .. ..	Free	Free	Free	Free	ea. £1	£1	£1	Free
3	37	A.	Bacon and Hams, partly or wholly cured .. .. per lb.	3d.	4d.	4d.	2d.	2d.	3d.	4d.	2d.
4	586	B.	Beeswax .. .. per lb.	1d.	1d.	1½d.	Free	Free	Free	Free	Free
5	..	C.	Butter and Cheese (except cheese pastes and tinned or potted cheese) .. .. per lb.	3d.	3d.	3d.	2d.	20% ad val.	30% ad val.	35% ad val.	2d. per lb.
6	43(B)	A.	Coffee, roasted or ground; in liquid form; or mixed with milk or other substance .. .. per lb.	6d.	6d.	6d.	6d.				
7	28	B.	Coffee, roasted .. .. per lb.	..	..	..	..	3d.	4d.	5d.	5d.
8	29	B.	Coffee, essence of, and Essence of Coffee with milk or any other food substance .. .. ad val.	..	..	..	..	20%	30%	35%	25%
9	41	B.	Confectionery <i>v.e.i.</i> , including medicated lozenges, medicated confectionery, boiled sugars, liquorice <i>n.e.i.</i> , sugared or crystallized fruits .. .. per lb. or ad val.	3d. 35%	3½d. 45%	3½d. 45%	2d. per lb.	2d. per lb.	2½d. per lb.	3d. per lb.	2d. per lb.
whichever rate returns the higher duty											
				<i>including internal containing packages (other than plain bottles and plain trade packages)</i>							

Customs Tariff (New Zealand Preference).

THE TARIFF SCHEDULE—continued.

1922.

Consecutive No.	Tariff Item Nos.—		Item.	AUSTRALIA.				NEW ZEALAND.			
	A.—Australian.	B.—New Zealand.		Present Duties. Tariff.			Proposed Duties against New Zealand.	Present Duties. Tariff.			Proposed Duties against Australia.
				British Preferential.	Intermediate.	General.		British Preferential.	Intermediate.	General.	
<b>AGRICULTURAL PRODUCTS AND GROCERIES—continued.</b>											
10	42	B.	Chocolate confectionery; mixtures of chocolate with other confectionery; and confectionery containing chocolate:— (1) In plain trade packages .. .. . per lb. (2) In fancy packages, or in small packages for retail sale ad val.	..	..	..	3d.	3d.	4d.	5d.	3d.
11	47	B.	Fish, fresh, smoked, dried, pickled, salted, preserved by cold process, or preserved by sulphurous acid, n.e.i. .. per cwt.	..	..	..	20%	20%	30%	35%	20%
12	51 (B)	A.	Fish, smoked or dried (but not salted), or preserved by cold process .. .. . per lb.	1d.	1d.	1½d.	Free	10s.	12s. 6d.	15s.	Free
13	51 (E)	A.	Fish, n.e.i. .. .. . per cwt.	5s.	6s.	6s.	Free				
14	..	C.	Fish, canned, not including fish pastes .. .. . per lb.	1d.	1½d.	2½d.	Free	1½d.	3d.	3d.	Free
15	..	C.	Fish Pastes .. .. . ad val.	25%	25%	25%	20%	20%	20%	20%	20%
16	51 (F)	A.	Oysters, fresh, in the shell .. .. . per cwt.	2s.	2s.	2s.	Free	10s.	12s. 6d.	15s.	Free
17	59	B.	Fruits preserved in juice or syrup .. .. . ad val.	..	..	..	..	25%	35%	40%	35%
18	54 (A) to (F)	A.	Fruits (preserved in liquid, or partly preserved, or pulped)— (a) Quarter pints and smaller sizes .. .. . per doz. (b) Half pints and over quarter pints .. .. . per doz. (c) Pints and over half pints .. .. . per doz. (d) Quarts and over pints .. .. . per doz. (e) Exceeding a quart .. .. . per gallon (f) When preserved in spirituous liquid, additional duty to be paid on the liquid .. .. . per gallon	9d. 1s. 3d. 2s. 6d. 5s. 1s. 9d. 30s.	1s. 1s. 9d. 3s. 6d. 7s. 6d. 2s. 6d. 31s.	1s. 3d. 2s. 4s. 8s. 6d. 3s. 31s.	9d. 1s. 3d. 2s. 6d. 5s. 1s. 9d. 30s.				
19	57 (D)	A.	Grain and Pulse, n.e.i., not prepared or manufactured .. .. . per cental	1s. 6d.	1s. 6d.	1s. 6d.	1s. 6d.	2s.	2s.	2s.	1s. 6d.
20	..	C.	Grain and Pulse, prepared or manufactured, viz:— Oatmeal and Rolled Oats .. .. . per lb.	½d.	½d.	½d.	2s. 6d.	½d.	½d.	½d.	2s. 6d.
21	59	A.	Hay and Chaff .. .. . per ton.	£1	£1	£1	Free	£1	£1	£1	Free
22	62	A. }	Hops .. .. . per lb.	6d.	9d.	1s.	9d.	6d.	9d.	1s.	9d.
..	17	B. }									

Customs Tariff (New Zealand Preference).

No. 3.

7

THE TARIFF SCHEDULE—continued.

Consecutive No.	Tariff Item Nos.—		Item.	AUSTRALIA.				NEW ZEALAND.				
	A.—Australian. B.—New Zealand. C.—Special.			Present Duties. Tariff.			Proposed Duties against New Zealand.	Present Duties. Tariff.			Proposed Duties against Australia.	
				British Preferential.	Intermediate.	General.		British Preferential.	Intermediate.	General.		
<b>AGRICULTURAL PRODUCTS AND GROCERIES—continued.</b>												
23	65	B.	Jams, Jellies, Marmalade, and Preserves .. .. per lb.	..	..	..	..	2d.	2½d.	3d.	2½d.	or package of that reputed weight whichever rate is higher and so in proportion for packages of greater or less reputed weight
24	61 (B)	A.	Jams, and Jellies, including Calves' Foot, but not Meat Jellies per lb.	3d.	3d.	3d.	2½d.					
25	67	B.	Macaroni, Vermicelli, Spaghetti, Eggnoodles, and similar alimentary pastes .. .. per lb.	1d.	2d.	3d.	30% ad val.	20% ad val.	30% ad val.	35% ad val.	30% ad val.	
26	69	B.	Meats, Potted or Preserved .. .. ad val.	..	..	..	..	20%	30%	35%	20%	
27	..	C.	Concentrated Soup .. .. ad val.	..	..	..	..	20%	30%	35%	20%	
28	74 (A)	A.	Meats, viz. :— (a) Fresh or Smoked .. .. per lb.	2d.	2½d.	2½d.	10% ad val.	20% ad val.	30% ad val.	35% ad val.	10% ad val.	
29	74 (B)	A.	(b) Potted or concentrated, including extracts of, and Meat Jellies; preparations in dry form for making soups .. .. ad val.	30%	35%	40%	20%					
30	74 (C)	A.	(c) Preserved in tins or other airtight vessels, including the weight of the liquid contents .. per lb.	2d.	2d.	2½d.	20% ad val.					
31	74 (D)	A.	(d) Preserved by cold process .. .. per lb.	2d.	2d.	3d.	10% ad val.	20% ad val.	30% ad val.	35% ad val.	10% ad val.	
32	..	C.	Milk dried or in powder form, and the same in combination with casein, sugar of milk or other milk products.. per lb.	3d.	4d.	4d.	25% ad val.	25% ad val.	35% ad val.	40% ad val.	25% ad val.	
33	..	C.	Milk, preserved, condensed or concentrated, sweetened or unsweetened .. .. per lb.	2d.	2d.	2½d.	25% ad val.	25% ad val.	35% ad val.	40% ad val.	25% ad val.	
34	281 (E)	A.	Milk, sugar of (Lactose) .. .. ad val.	30%	35%	40%	15%	10%	15%	25%	15%	
35	80	A.	Onions, in their natural state .. .. per cwt.	6s.	6s.	6s.	£1 per ton	£1 per ton	£1 10s. per ton	£1 10s. per ton	£1 per ton	
36	93	A.	Seed—Lucerne .. .. per lb.	6d.	6d.	9d.	3d.	Free	Free	Free	Free	

THE TARIFF SCHEDULE—continued.

1922.

Consecutive No.	Tariff Item Nos.—		Item.	AUSTRALIA.				NEW ZEALAND.				
	A.—Australian.	B.—New Zealand.		C.—Special.	Present Duties. Tariff.			Proposed Duties against New Zealand.	Present Duties. Tariff.			Proposed Duties against Australia.
					British Preferential.	Intermediate.	General.		British Preferential.	Intermediate.	General.	
				AGRICULTURAL PRODUCTS AND GROCERIES—continued.								
37	85	B.	Soaps, all kinds ; soap-powder, extract of soap, dry soap, soft soap, liquid soap, soap solutions ; washing- or cleansing-powders, crystals, pastes and liquids, n.e.i. .. ad val.	..	..	..	..	25%	37½%	45%	30%	
38	94 (A)	A.	SOAP—									
			(A) Toilet, fancy, or medicated .. .. per lb. or ad val.	6d. 35%	8d. 40%	9d. 45%	} 30% ad val.					
			whichever rate returns the higher duty									
			(B) N.E.I. ; Soap substitutes and compounded detergents for washing and cleansing purposes, not including saponaceous disinfectants .. .. ad val.	30%	35%	40%	} 30%					
39	227 (A)	A.	Tallow, unrefined—					} Free				
			(a) in packages exceeding 4 lbs. net weight .. per cwt. or ad val.	2s. 10%	3s. 15%	4s. 20%			Free	Free	Free	Free
			whichever rate returns the higher duty									
40	..	C.	Vegetables, fresh, including beans and peas in pod per cental	2s.	2s.	2s.	} Free	20% ad val.	30% ad val.	35% ad val.	Free	
41	118	B.	BEVERAGES— Wine, Australian (not including sparkling), containing not more than 40% of proof spirit ; per gallon, or for six reputed quart bottles, or the equivalent in bottles of a larger or smaller reputed capacity .. .. per gal.	..	..	..	..	5s.	5s.	5s.	4s.	
42	..	C.	Wine, Australian, sparkling, containing not more than 40% of proof spirit ; per gallon, or for six reputed quart bottles, or the equivalent in bottles of a larger or smaller reputed capacity .. .. per gal.	..	..	..	..	15s.	15s.	15s.	10s.	
43	196	B. C.	APPAREL AND TEXTILES, VIZ.— Textile piece-goods, of wool or containing wool, n.e.i. ad val.	30%	40%	45%	25%	20%	30%	35%	25%	
44	228		B.	Apparel, and ready-made clothing, n.e.i. ; Hosiery, n.e.i. ad val.	..	..	..	..	25%	37½%	40%	25%

Customs Tariff (New Zealand Preference).

No. 3. 9

THE TARIFF SCHEDULE—continued.

Consecutive No.	Tariff Item Nos.—		Item.	AUSTRALIA.			Proposed Duties against New Zealand.	NEW ZEALAND.			Proposed Duties against Australia.
	A.—Australian. B.—New Zealand. C.—Special.			Present Duties. Tariff.				Present Duties. Tariff.			
				British Preferential.	Intermediate.	General.		British Preferential.	Intermediate.	General.	
45	110 (A) (B) (C)	A.	<p>APPAREL AND TEXTILES—continued.</p> <p>Apparel, articles of, viz. :—</p> <p>(A) (1) Blouses and Skirts, of cotton, linen, or other material n.e.i. . . . . each 1s. 1s. 6d. 2s.</p> <p>(2) Blouses and Skirts of wool or silk, or containing wool or silk . . . . . each 2s. 3s. 4s.</p> <p>(3) Coats, Girls' . . . . . each 1s. 6d. 2s. 2s. 6d.</p> <p>(4) Coats, Women's . . . . . each 3s. 6d. 5s. 6s. 6d.</p> <p>(5) Costumes, of cotton, linen, or other material n.e.i. each 3s. 4s. 6d. 6s.</p> <p>(6) Costumes of wool, or containing wool (except the costumes enumerated in sub-item (A) (7) ) each 5s. 7s. 6d. 10s.</p> <p>(7) Costumes, of silk or containing silk . . . . . each 7s. 6d. 11s. 15s.</p> <p>and in addition to the rates specified in sub-items (1) to (7) . . . . . ad val. 25% 30% 40%</p> <p>or the rates imposed by sub-item (B) if higher</p> <p>(B) Apparel, n.e.i., for the human body, partly or wholly made up, including materials cut into shape therefor ; also material defined by pattern or design for manufacture into apparel ; secondhand apparel not imported for sale or trade and not exceeding a total value of £5 . . . . . ad val. 40% 50% 55%</p> <p>(c) Corsets . . . . . ad val. 30% 40% 45%</p>	25% ad val.							
46	232	B.	<p>Furs, wholly or partly made up into apparel, rugs, or other articles, n.e.i. ; articles made up to imitate or substitute furs or fur trimmings . . . . . ad val. . . . .</p>								
47	112 (A)	A.	<p>Furs and other Skins and Articles made thereof :—</p> <p>(A) Apparel or Attire or other Article in part or wholly made up, including Furs or other Skins sewn together . . . . . ad val.</p>								
48	113	A.	<p>Gloves (except of Rubber), viz. :—</p> <p>(A) Harvesting, Driving, Housemaids', and Gardening ad val.</p> <p>(B) N.E.I., including Mittens . . . . . ad val.</p>	40%	50%	55%	25%	25%	37½%	40%	25%
				25%	35%	40%	25%	25%	37½%	40%	25%
				10%	15%	25%	10%	25%	37½%	40%	25%



THE TARIFF SCHEDULE—continued.

1922.

Consecutive No.	Tariff Item Nos.— A.—Australian. B.—New Zealand. C.—Special.		Item.	AUSTRALIA.			NEW ZEALAND.				
				Present Duties. Tariff.			Proposed Duties against New Zealand.	Present Duties. Tariff.			Proposed Duties against Australia.
				British Preferential.	Inter-mediate.	General.		British Preferential.	Inter-mediate.	General.	
<b>APPAREL AND TEXTILES—continued.</b>											
49	..	C.	Blankets, Blanketing, Shawls, and Rugs of wool or containing wool .. .. . ad val.	25%	30%	40%	25%	20%	30%	35%	25%
50	237	B.	Hats, and Caps, in any stage of manufacture, n.e.i., including Hathoods n.e.i. .. .. . ad val.	..	..	..	30%	25%	35%	40%	30%
51	114 (A)	A.	Hats, viz. :— (B) Wool Felt Hats, in any stage of manufacture per dozen or ad val. whichever rate returns the higher duty	15s. 35%	20s. 40%	25s. 45%	30% ad val.				
			(c) Fur Felt Hats, in any stage of manufacture .. per dozen or ad val. whichever rate returns the higher duty	24s. 35%	30s. 40%	36s. 45%	30% ad val.				
52	238	B.	Millinery of all kinds, including Trimmed Hats, Caps, and Bonnets								
	114 (D) (E)	A.	Hats, Caps, and Bonnets :— (D) Caps and Sewn Hats, n.e.i. .. per dozen or ad val. whichever rate returns the higher duty (E) Hats and Bonnets of all descriptions and materials, n.e.i., including Forms, Shapes, and Frames, n.e.i. ad val.	8s. 35%	10s. 40%	12s. 45%	30% ad val.	25% ad val.	35% ad val.	40% ad val.	30% ad val.
<b>LEATHER AND LEATHER MANUFACTURES—</b>											
53	245	B.	Leather n.e.i.; Belts, not being apparel, and Belting, wholly or partly composed of leather .. .. . ad val. or per lb. whichever rate returns the higher duty	.. ..	.. ..	.. ..	.. ..	15% 3d.	20% 4d.	25% 5d.	15% 3d.
54	324	A.	Leather, viz. :— (c) (3) Calf, other than Patent and Enamelled .. ad val. (4) N.E.I., other than Patent and Enamelled .. ad val. (D) Belt Butts .. .. . ad val.	25% 25% 25%	30% 30% 30%	35% 35% 35%	15% ad val. or 3d. per lb. which- ever rate returns the higher duty				

Customs Tariff (New Zealand Preference).

No. 3.

11

THE TARIFF SCHEDULE—*continued.*

Consecutive No.	Tariff Item Nos.—		Item.	AUSTRALIA.			NEW ZEALAND.				
	A.—Australian. B.—New Zealand. C.—Special.			Present Duties. Tariff.			Proposed Duties against New Zealand.	Present Duties. Tariff.			Proposed Duties against Australia.
				British Preferential.	Inter-mediate.	General.		British Preferential.	Inter-mediate.	General.	
<b>LEATHER AND LEATHER MANUFACTURES—<i>continued.</i></b>											
55	326	A.	Leather Belting .. .. . ad val.	30%	35%	40%	15% ad val. or 3d. per lb., whichever rate returns the higher duty				
56	325 (A)	A.	Leather Manufactures, n.e.i.; Leather cut into shape; Harness n.e.i.; Razor Straps; Whips, including handles, keepers, thongs and lashes .. .. . ad val.	35%	40%	45%		25% 20% } ad val.			
57	325 (B)	A.	Harness and Buggy Saddles .. .. . each or ad val.	7s. 35%	7s. 6d. 40%	8s. 45%					
58	247	B.	Leather Laces; Vamps, and Uppers; Leather cut into shapes; Clog and Patten Soles; Leather Leggings .. ad val.	..	..	..	..	25%	37½%	45%	35%
59	266	B.	Saddlery, Harness, Whips, and Whipthongs .. ad val.	..	..	..	..	20%	30%	35%	20%
60	267	B.	Leather Bags, Leather Cloth Bags, Attache Cases, and the like receptacles, n.e.i. (not including Basketware, Wickerware, or similar receptacles) .. .. . ad val.	..	..	..	..	20%	30%	35%	25%
61	268	B.	Portmanteaux; Trunks; Travelling-Bags, Brief-Bags of leather or leathercloth, Attache Cases, Suit Cases, and similar receptacles, 10 inches in length and upwards (not including Basketware, Wickerware or similar receptacles) .. ad val.	..	..	..	..	25%	35%	40%	30%
62	269	B.	Leather Manufactures, not being articles of apparel, n.e.i. .. ad val.	..	..	..	..	20%	30%	35%	25%
63	..	C.	Leather Bags, Cases, Trunks, Portmanteaux, Purses, Wallets, Hand Bags, Purse Bags, Companions, Reticules, Satchels, or Valises, with or without fittings .. .. . ad val. or each	35%	40%	50%	25% } ad val.				
			whichever rate returns the higher duty	..	1s.	1s. 6d.					
64	..	C.	Camera Covers and Cases of Leather .. .. . ad val.	..	..	..	25%	20%	30%	35%	25%
65	250	B.	Boots, Shoes, Clogs, Pattens, Slippers, Shoettes, Sandals, Goloshes, Overshoes, and other footwear, n.e.i. .. ad val.	..	..	..	..	25%	37½%	45%	35%

THE TARIFF SCHEDULE—continued.

1922.

Consecutive No.	Tariff Item Nos.—		Item.	AUSTRALIA.				NEW ZEALAND.				
	A.—Australian.	B.—New Zealand.		Present Duties. Tariff.			Proposed Duties against New Zealand.	Present Duties. Tariff.			Proposed Duties against Australia.	
				British Preferential.	Intermediate.	General.		British Preferential.	Intermediate.	General.		
			<b>LEATHER AND LEATHER MANUFACTURES—continued.</b>									
66	329	A.	Boots, Shoes,* Slippers, Clogs, Pattens, and other footwear (of any material), n.e.i.; Boot and Shoe Uppers and Tops; Leather Socks or Soles, n.e.i. .. .. . ad val.	35%	40%	45%	35%					
			<b>EARTHENWARE—</b>									
67	240	A.	Mosaic Flooring; Tiles of all kinds and materials; Sheets and Roofing Slates composed of cement and asbestos or of similar materials; Articles n.e.i. composed wholly or in chief value of cement or of cement and asbestos, including articles of reinforced cement .. .. . ad val.	25%	30%	35%	20%					
68	296	B.	Flooring, wall, hearth, and garden tiles .. .. . ad val.	..	..	..	..	20%	30%	35%	20%	
69	297	B.	Roofing-tiles, ridging, and finials, glass, and earthen; sheets, plain or corrugated, roofing slates and tiles, ridging, and finials, composed of cement and asbestos or of similar materials; plaster-pulp sheets, plain and unornamental .. .. . ad val.	..	..	..	..	10%	15%	20%	20%	
			<b>TIMBER—</b>									
70	..	C.	Timber, rough sawn, being the produce of Australia .. .. . per 100 sup. feet	..	..	..	..	2s.	2s.	2s.	Free	
71	..	C.	Timber, rough sawn, being the produce of New Zealand—									
			In sizes of 12 inches x 6 inches (or its equivalent) and over .. .. . per 100 sup. feet	3s.	3s.	4s.	Free					
			In sizes of 7 inches x 2½ inches (or its equivalent) and upwards, and less than 12 inches x 6 inches (or its equivalent) .. .. . per 100 sup. feet	3s.	4s. 6d.	5s. 6d.	Free					
			In sizes less than 7 inches x 2½ inches (or its equivalent) .. .. . per 100 sup. feet	5s.	6s.	7s.	Free					
			For the manufacture of boxes .. .. . per 100 sup. feet	1s.	1s.	1s.	Free					

Customs Tariff (New Zealand Preference).

No. 3.

13

THE TARIFF SCHEDULE—continued.

Consecutive No.	Tariff Item Nos.—		Item.	AUSTRALIA.				NEW ZEALAND.			
	A.—Australian. B.—New Zealand. C.—Special.			Present Duties. Tariff.			Proposed Duties against New Zealand.	Present Duties. Tariff.			Proposed Duties against Australia.
				British Preferential.	Intermediate.	General.		British Preferential.	Intermediate.	General.	
72	292 (H)	A.	<b>TIMBER—continued.</b> Timber, viz. :— (H) Picture and Room Mouldings .. .. ad val.	30%	35%	45%	25%				
73	325	B.	Mouldings, in the piece, and panels, composed wholly of wood, suited for picture-frames, cornices, walls, or ceilings .. .. ad val.	..	..	..	..	20%	30%	35%	25%
74	369	B.	<b>PAPER—</b> Paper bags, all kinds, n.e.i. .. .. ad val.	..	..	..	..	25%	35%	40%	30%
75	334(a)(3)	A.	Paper (G) (3) Bags, n.e.i. .. .. per cwt. or ad val.	12s. 30%	13s. 35%	14s. 40%	30% ad val.				
76	359	B.	whichever rate returns the higher duty <i>Wrapping paper</i> , all kinds, glazed, mill-glazed, or unglazed, including browns, caps, casings, sulphites, sugars and all other bag papers, candle carton paper, tissues, and tinfoil paper, not printed, n.e.i., viz. : In sheets not less than 20 inches by 15½ inches or the equivalent, or in rolls not less than 10 inches wide .. .. per cwt. or ad val.	8s. ..	9s. ..	10s. ..	6s. ..	5s. 20%	7s. 6d. 30%	8s. 9d. 35%	6s. ..
77	405	B.	<b>IRON AND STEEL—</b> Knees, bends, elbows, junction and inspection boxes and covers, and other <i>fittings</i> , n.e.i., of cast-iron, for pipes tubes and tubing exceeding 3 inches in internal diameter per ton	48s.	65s.	80s.	30% ad val.	20% ad val.	30% ad val.	35% ad val.	30% ad val.
78	406	B.	Lead Piping and Composition Piping .. .. ad val.	10%	15%	20%	4s. 6d. per cwt.	3s. 6d. per cwt.	4s. 6d. per cwt.	5s. per cwt.	4s. 6d. per cwt.
79	409	B.	Coil Pipes .. .. ad val.	30%	35%	40%	25%	20%	30%	35%	25%
80	414	B.	Boilers, land, and marine; Feedwater Heaters; Fuel-economizers n.e.i.; Steam Superheaters .. ad val.	27½%	35%	40%	25%	20%	30%	35%	25%
81	418	B.	Gas Engines and Oil Engines, n.e.i. : Not exceeding 100 brake horse power .. .. ad val.	27½%	35%	40%	15%	15%	25%	25%	15%

THE TARIFF SCHEDULE—continued.

1922.

Consecutive No.	Tariff Item Nos.—		Item.	AUSTRALIA.				NEW ZEALAND.				
	A.—Australian. B.—New Zealand. C.—Special.			Present Duties. Tariff.			Proposed Duties against New Zealand.	Present Duties. Tariff.			Proposed Duties against Australia.	
				British Preferential.	Intermediate.	General.		British Preferential.	Intermediate.	General.		
<b>IRON AND STEEL—continued.</b>												
82	430	B.	Locomotives .. .. . ad val.	27½%	35%	40%	20%	20%	30%	35%	20%	
83	..	C.	Agricultural Machines and Implements, namely:—									
			Wool Presses .. .. . ad val.	27½%	35%	40%	}					
			And Hay and Straw Baling Presses .. .. ad val.	20%	25%	30%						
			Threshing Machines and Threshing Mills .. .. ad val.	Free	5%	10%						
			Fibre Scutching Machines, Fibre Strippers, Washers and Presses .. .. ad val.	20%	25%	30%						
			Ploughs, Harrows other than disc, Potato Diggers and Sorters, Grubbers other than spring tined, Ridgers for preparing ridges and without any sowing attachments, Turnip Thinners, Turnip Pickers, Turnip Cutters, and Root Pulpers .. .. ad val.	20%	25%	30%		}	Free	Free	Free	Free
			Stump Jump Ploughs .. .. . ad val.	22½%	30%	35%						
			Hay Rakes and Grass Seed Strippers .. .. .	..	..	..						
			Cambridge and Land Rollers .. .. .	..	..	..						
			Chaff Cutters with or without bagging attachments, also parts and fittings peculiar to the foregoing .. .. ad val.	20%	25%	30%						
			Hay Rakes (Horse) .. .. . each .. .. .	£1 15s.	£2 15s.	£3	}					
			.. .. . or ad val.	30%	40%	45%						
			whichever rate returns the higher duty									
84	437	B.	Spring-tined Cultivators, Disc Harrows, Seed and Fertilizer Sowers or Drills combined or separate .. .. ad val.	22½%	30%	35%	}	10%	10%	15%	20%	10%
		C.	Seed Cleaners and Seed Separators .. .. ad val.	20%	25%	30%						
85	..	C.	Dairying Machines and Implements, viz:—									
			Churns, Cheese Presses, and Dairy Coolers .. .. ad val.	22½%	30%	35%	Free	Free	Free	Free	Free	
			Curdmills, Butter Packers, Butter Workers, Butter Pounders, Milking Machines .. .. . ad val.	20%	25%	30%	Free	Free	Free	Free	Free	
			Pasteurizers .. .. . ad val.	Free	5%	10%	Free	Free	Free	Free	Free	
86	446	B.	Machinery, Dredging, and Excavating; and Grabs .. .. ad val.	27½%	35%	40%	}	10%	10%	15%	15%	10%
		C.	Earthscoops and Ditching Machines .. .. ad val.	20%	25%	30%						
87	448	B.	Stone-crushing Machines, viz:—Jaw-crushers (not including Elevators, Screens, or Separators) .. .. ad val.	27½%	35%	40%	20%	20%	30%	35%	20%	

Customs Tariff (New Zealand Preference).

No. 3.

15

THE TARIFF SCHEDULE—continued.

Consecutive No.	Tariff Item Nos.—		Item.	AUSTRALIA.				NEW ZEALAND.			
	A.—Australian.	B.—New Zealand.		Present Duties. Tariff.			Proposed Duties against New Zealand.	Present Duties. Tariff.			Proposed Duties against Australia.
				British Preferential.	Inter-mediate.	General.		British Preferential.	Inter-mediate.	General.	
<b>IRON AND STEEL—continued.</b>											
88	450	B.	Coal-screening Machinery ; Screens, Metal, all kinds ad val.	27½% 35%	35% 40%	40% 45%	} 25%	20%	30%	35%	25%
89	453	B.	Elevators, and Conveyers, including Mechanical Stokers ad val.	27½%	35%	40%		25%	20%	30%	35%
90	454	B.	Winches, Cranes, Capstans, Windlasses, and Hoists, n.e.i. ad val.	27½%	35%	40%	25%	20%	30%	35%	25%
91	456	B.	Hydro-Extractors, Wool-drying Machines, and Manure-drying Machines, not including Fans or Blowers .. ad val.	27½%	35%	40%	25%	20%	30%	35%	25%
92	..	C.	Suction Gas Producers, Digesters .. ad val.	27½%	35%	40%	25%	20%	30%	35%	25%
93	460	B.	Machines for mixing, such as Concrete, Cement, or Manure Mixers .. .. ad val.	27½%	35%	40%	25%	20%	30%	35%	25%
94	462	B.	Pumps for raising or distributing liquids, n.e.i.; vacuum-pumps, including those suited for use with milking-machines ad val.	27½%	35%	40%	25%	20%	30%	35%	25%
95	468	B.	Transmission gear, n.e.i., including plummer-blocks, couplings, collars, and friction-clutches, to connect engines with machinery for whatever purpose the machinery may be used ad val.	27½%	35%	40%	25%	20%	30%	35%	25%
96	..	C.	Vacuum Pans, other than glass, porcelain, or enamel lined, heating boilers, washing boilers .. .. ad val.	35%	40%	45%	25%	20%	30%	35%	25%
97	470	B.	Washing machines, clothes washers, mangles and clothes wringers—								
		C.	For household use .. .. ad val.	12½%	20%	25%	} 25%	20%	30%	35%	25%
			Otherwise .. .. ad val.	27½%	35%	40%					
			Wool scouring machines .. .. ad val.	27½%	35%	40%					
98	471	B.	Weighing machines, scales, and balances, n.e.i. .. ad val.	27½%	35%	40%	25%	20%	30%	35%	25%
99	472	B.	Windmills .. .. ad val.	27½%	35%	40%	25%	20%	30%	35%	25%
100	484	B.	Bill-hooks, Bush-hooks, Slashers, and Hedge Knives ad val.	Free	5%	10%	Free	20%	30%	35%	25%
101	487	B.	Stereotypes, Electrotypes, Matrices, Half-tone and Line Blocks per block of six square inches and under	1s.	1s. 6d.	2s.	} 25% ad val.	25% ad val.	35% ad val.	40% ad val.	25% ad val.
		A.	for every square inch over six square inches	2d.	3d.	4d.					

THE TARIFF SCHEDULE—continued.

1922.

Consecutive No.	Tariff Item Nos.—			Item.	AUSTRALIA.				NEW ZEALAND.			
	A.—Australian.	B.—New Zealand.	C.—Special.		Present Duties. Tariff.			Proposed Duties against New Zealand.	Present Duties. Tariff.			Proposed Duties against Australia.
					British Preferential.	Inter-mediate.	General.		British Preferential.	Inter-mediate.	General.	
<i>IRON AND STEEL—continued.</i>												
102	515	B.		Lead-headed Nails, and Galvanized Cup-headed Roofing-nails .. .. . per cwt. or ad val.	5s. 6d. 25%	6s. 6d. 30%	8s. 35%	} 25% ad val.	20% ad val.	30% ad val.	35% ad val.	25% ad val.
				whichever rate returns the higher duty								
103	516	B. C.		Iron and other Nails, n.e.i., including Dog-spikes but not including Horse-shoe Nails .. .. . per cwt. or ad val.	5s. 6d. 25%	6s. 6d. 30%	8s. 35%	} £2 per ton	£2 per ton	£3 per ton	£4 per ton	£2 per ton
				whichever rate returns the higher duty								
104	530	B.		<i>Gas-ranges, Heaters, Rings, and Grillers, and similar Gas Heating and Cooking Appliances</i> .. .. . ad val.	35%	40%	45%	35%	25%	35%	40%	35%
105	..	C.		Upholsterers' spiral sofa-springs and similar upholsterers' springs .. .. . ad val.	35%	40%	45%	25%	20%	30%	35%	25%
106	541	B.		Valves, taps, tobies, hydrants, and similar articles, n.e.i. ad val.	35%	40%	45%	30%	20%	30%	35%	30%
107	192	A.		Brasswork Bronzework and Gunmetal work for general engineering and plumbing, and other trades .. ad val.	35%	40%	45%	25%	20%	30%	35%	25%
108	191	A.		Metal Bedsteads, Cots, Fenders, and Fire-irons .. ad val.	35%	40%	45%	25%	20%	30%	35%	25%
109	544	B.		Galvanized iron manufactures, n.e.i., made up from Galvanized iron. or from plain sheet iron, and then galvanized ad val.	35%	40%	45%	30%	25%	37½%	40%	30%
110	545	B.		Japanned and Lacquered Metalware .. .. . ad val.	35%	40%	45%	30%	25%	37½%	40%	30%
111	546	B.		Tinware, and Tin Manufactures, n.e.i. .. .. . ad val.	35%	40%	45%	30%	25%	37½%	40%	30%
<i>VEHICLES—</i>												
112	552	B.		Carriages, Carts, Drays, Waggons, Perambulators, and the like Vehicles, and Wheels for the same .. .. . ad val.	{ 35% 30% 35%	45% 35% 45%	55% 40% 55%	} 25% 25%	20%	30%	35%	25%
113	553	B.		Cars, Waggons, and Trucks, Railway and Tramway ad val.								
<i>PAINTS, OILS, AND VARNISHES—</i>												
114	150	B.		Eucalyptus Oil .. .. . ad val.	Free	Free	10%	Free	20%	20%	20%	Free

Customs Tariff (New Zealand Preference).

No. 3.

17

THE TARIFF SCHEDULE—*continued.*

Consecutive No.	Tariff Item Nos.—		Item.	AUSTRALIA.				NEW ZEALAND.			
	A.—Australian. B.—New Zealand. C.—Special.			Present Duties. Tariff.			Proposed Duties against New Zealand.	Present Duties. Tariff.			Proposed Duties against Australia.
				British Preferential.	Inter-mediate.	General.		British Preferential.	Inter-mediate.	General.	
<b>PAINTS, OILS, AND VARNISHES—<i>continued.</i></b>											
115	566	B.	Oils in vessels, capable of containing 1 gallon or more, viz. :— Linseed Oil ; Linseed Oil in admixture with any other oil or oils, according to any standard which may on importation or from time to time be prescribed by the Minister per gal.	..	..	..	..	6d.	9d.	1s.	9d.
116	229(F) (2)	A.	Oils in vessels exceeding 1 gallon—(F) (2) Linseed .. per gal.	9d.	1s.	1s.	9d.				
117	579	B.	Paints, and Colours, ground in liquid, n.e.i. ; Paints mixed ready for use ; Enamel Paints ; Ships' Antifouling Composition ; <i>Paint Thinners, n.e.i. ; Driers, n.e.i. ; Kalsomine, Distempers, and similar preparations, in powder form</i>	Various	Various	Various	20% ad val.	15% ad val.	20% ad val.	25% ad val.	20% ad val.
118	580	B.	Putty .. .. . per cwt.	2s.	2s. 6d.	3s.	2s.	3s. 6d.	4s. 6d.	5s.	3s.
119	581	B.	Varnishes ; Lacquers ; Brunswick Black ; Japans ; Lithographic varnishes ; Printers' Ink Reducer ; <i>Terebine</i> ; gold size ; Liquid Stains for wood ; Metallic Paints ; and Liquid Medium for mixing with the same ; Petrifying Liquids suited for waterproofing concrete, plaster, and similar surfaces, or for use as paint .. .. .	Various	Various	Various	20% ad val.	15% ad val.	20% ad val.	25% ad val.	20% ad val.
<b>MISCELLANEOUS—</b>											
120	616	B.	Brushes, Brushware, and Brooms, including Knots or Tufts for Brushmaking .. .. . ad val.	30%	35%	45%	25%	25%	37½%	45%	25%
121	621	B.	Cordage, Rope, and Twine, n.e.i. (excepting Reaper and Binder Twine and Yarn) .. .. . ad val.	30%	35%	40%	20%	20%	30%	35%	20%
122	391	A.	Reaper and Binder Twine and Yarn .. .. . per cwt.	6s.	7s.	7s.	6s.	ad val.	ad val.	ad val.	6s. per cwt.
123	{ 277 152 }	{ A. B. }	Carbonic Acid Gas, including the liquefied or compressed gas per lb.	2d.	2½d.	3d.	1½d.	1d.	2d.	3d.	1½d.



THE TARIFF SCHEDULE—*continued.*

1922.

Consecutive No.	Tariff Item Nos.—		Item.	AUSTRALIA.				NEW ZEALAND.			
	A.—Australian.	B.—New Zealand.		Present Duties. Tariff.			Proposed Duties against New Zealand.	Present Duties. Tariff.			Proposed Duties against Australia.
				British Preferential.	Intermediate.	General.		British Preferential.	Intermediate.	General.	
<i>MISCELLANEOUS—continued.</i>											
124	629	B.	Gelatine, and Glue .. .. . per lb. or ad val. whichever rate returns the higher duty	2d. 20%	3d. 30%	4d. 35%	20% ad val.	20% ad val.	30% ad val.	35% ad val.	20% ad val.
125	321	B.	Jewellery ; plate, gold or silver ; platedware .. .. . ad val.	..	..	..	..	20%	30%	35%	25%
	314	A.	Jewellery, rolled gold and imitation .. .. . ad val.	45%	55%	60%	} 25%				
	315	A.	Jewellery, n.e.i., and plate, gold or silver .. .. . ad val.	40%	50%	55%					
	197 (A)	A.	Platedware .. .. . ad val.	35%	40%	50%	} ..	Free	5%	10%	Free
126	132	B.	Sheep-dip .. .. . ad val.	..	..	..					
127	269 (A)	A.	Sheep, Cattle, and Horse Washes, in liquid or powder form ad val.	25%	25%	35%	Free				
128	..	C.	Ships which are to the satisfaction of the Minister of Customs of Australia, <i>boni fide</i> owned and registered in New Zealand, when employed in Australian waters for the replacement of New Zealand owned and registered ships, or for any other purpose as approved by the Minister for any continuous period not exceeding six months .. .. .	Various	Various	Various	Free	..			
129	..	C.	Ships .. .. .	..	..	..	..	Free	Free	Free	Free
130	..	..	All other goods being the produce or manufacture of Australia or of New Zealand, at the rates applicable to goods being the produce or manufacture of the United Kingdom, upon entry into New Zealand or Australia respectively.								

Customs Tariff (New Zealand Preference).

No. 3.