

CUSTOMS ACTS AMENDMENT BILL

EXPLANATORY NOTE

PART I of this Bill makes miscellaneous amendments to the Customs Act 1913, and also amends the Customs Tariff.

Parts II and III amend the Distillation Act 1908 and the Tobacco Act 1908 in relation to the suspension of excise duties for certain purposes.

Part IV amends Part III of the Finance Act 1915 in relation to the time for payment of beer duty and the refunding of duty for certain purposes.

Part V confirms Orders in Council amending the Tariff.

PART I

CUSTOMS DUTIES

Clause 2: This Part is to be read with the Customs Act 1913.

Clause 3: The new section 49A inserted by this clause provides that the Collector or other proper officer of Customs may refuse to accept an entry for goods that require a licence or permit for their importation, unless the licence or permit is produced to him.

Clause 4: Under the Customs Duties Suspension (Inter-Governmental Agreements) Order 1963 (S.R. 1963/150), Customs duty is suspended on goods imported solely for the use of certain approved organisations, expeditions, and other bodies established or temporarily based in New Zealand consequent on any agreement between the New Zealand Government and the Government of any other country or the United Nations, or for the use of members of any such approved organisations, etc.

This clause empowers the Governor-General to make Orders in Council for the suspension also of excise duties on goods manufactured in New Zealand, for the same purposes.

Clause 5: Section 155 of the principal Act (as substituted in 1963) deals with goods temporarily imported. It provides that, in cases and under conditions prescribed by regulations, duty on such goods may be secured by deposit of money or by the taking of other security. It also provides that if the goods are exported within the prescribed time, or a period determined by the Minister in certain cases, the deposit is to be returned or the security released; but if they are not so exported the duty is to be paid.

No. 109—1

Price 2s.

The new section 155 inserted by this clause makes four changes. First, it permits the Comptroller to extend the period within which the goods must be exported, where he is satisfied that the importer is prevented by *force majeure* (that is to say, physical and material restraint of any kind that is beyond the control of the person concerned) from exporting the goods within the prescribed period. This amendment is made for the purpose of giving effect to the Customs Convention on the Temporary Importation of Private Road Vehicles, which expressly provides for cases of *force majeure*.

Secondly, it permits the return of the deposit or the release of the security where the Comptroller is satisfied that the goods have been accidentally destroyed within the prescribed period.

Thirdly, it provides for the payment of duty, based on the difference between the value at the time of exportation or destruction and the value at the time of importation, on goods temporarily imported for industrial or commercial purposes and on such other goods as the Minister may determine.

Lastly, where duty has been secured by a deposit of money and the goods are not exported within the appropriate period, the deposit is to be dealt with as Customs Revenue.

Clause 6 provides that regulations may be made modifying the Customs Acts in their application to goods imported or exported by air, but not so as to affect the liability of goods to duty, the rate of any duty, or the law relating to prohibited imports or exports. A similar power already exists under section 310 of the principal Act in relation to postal packets and goods contained in them.

Clause 7: At present, the Minister may, on the grounds specified in section 11 of the Customs Amendment Act 1927 (as rewritten by section 6 of the Customs Acts Amendment Act 1963), direct the admission at a reduced rate of duty of goods produced or made in a country that is not part of the Commonwealth, so long as application for such a direction is made before the entry of the goods for home consumption.

This clause permits the Minister to give such a direction in respect of goods already entered for home consumption, so long as application for the direction is made not later than 31 December 1964.

Clause 8: Under section 4 (2) of the Customs Acts Amendment Act 1961 (as extended by section 7 of the Customs Acts Amendment Act 1963), existing concessions under former Tariff items 180 (8) (a), 352, and 448 (relating to certain machinery and materials) were allowed to continue, notwithstanding the substitution of the 1962 Tariff, for three years from 1 July 1962, subject to the power of the Minister to revoke the concessions.

The effect of the amendments made by this clause is that the concessions under former item 448 may be allowed to continue for a further year on the same terms.

Clause 9 repeals the Tariff items set out in the *First Schedule*, substitutes the items set out in the *Second Schedule*, and makes consequential amendments to the Tariff.

The amendment in the *Third Schedule* to the notes of Group 851 defines references to sizes for the purposes of Tariff items relating to children's footwear.

PART II

DISTILLATION

Clause 10: This Part is to be read with the Distillation Act 1908.

Clause 11: The effect of this clause is that excise duties on spirits made in New Zealand may be suspended for the same purposes as those for which excise duties on goods may be suspended under *clause 4* of this Bill, namely, where the spirits are supplied to approved organisations and their members.

PART III

TOBACCO DUTY

Clause 12: This Part is to be read with the Tobacco Act 1908.

Clause 13 makes the same provision, in respect of tobacco made in New Zealand, as is made in *clause 4* of this Bill.

PART IV

BEER DUTY

Clause 14: This Part is to be read with Part III of the Finance Act 1915.

Clause 15: Under section 47 of the Finance Act 1915, beer duty is payable on the day following that on which the worts for the manufacture of the beer are pitched; but the Collector may in respect of worts pitched for fermentation during any week permit payment before noon on Saturday of the same week or at any time before three o'clock in the afternoon of the following Tuesday.

The amendment made by this clause authorises the Collector to permit payment at any time before three o'clock in the afternoon of Tuesday of the third week following the week in which the worts were pitched.

Clause 16 empowers the Governor-General to make Orders in Council authorising the refund of beer duty paid on beer made in New Zealand and supplied solely for the use of an approved organisation of the kind referred to in *clause 4* of this Bill, or for the use of its members.

PART V

CONFIRMATION OF ORDERS IN COUNCIL

Clause 17: Section 31 of the Customs Amendment Act 1921, as amended and applied by the Customs Acts Amendment Act 1961, provides that Orders in Council amending the Tariff are to be laid before the House and will expire on the close of the last day of the session in which they are laid, except so far as they are expressly validated or confirmed by Act of Parliament. This clause confirms the Orders specified in the *Fifth* Schedule.

SCHEDULES

The *First*, *Second*, *Third*, and *Fourth* Schedules relate to the Tariff alterations mentioned in the note to *clause 9*. The *Fifth* Schedule contains the list of Orders in Council confirmed by *clause 17*.

Hon. Mr Shelton

CUSTOMS ACTS AMENDMENT

ANALYSIS

Title	
1. Short Title	11. Power of Governor-General in Council to suspend excise duty on spirits supplied to certain organisations and their members
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CUSTOMS DUTIES	
2. This Part to be read with Customs Act 1913	PART III
3. Production of licence or permit for restricted goods	TOBACCO DUTY
4. Power of Governor-General in Council to suspend excise duties on goods supplied to certain organisations and their members	12. This Part to be read with Tobacco Act 1908
5. Duty on goods temporarily imported	13. Power of Governor-General in Council to suspend excise duty on tobacco supplied to certain organisations and their members
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9. Alteration of Tariff	15. When beer duty payable
PART II	16. Power of Governor-General in Council to authorise refund of duty on beer supplied to certain organisations and their members
DISTILLATION	PART V
10. This Part to be read with Distillation Act 1908	CONFIRMATION OF ORDERS IN COUNCIL
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A BILL INTITULED

An Act to amend the Customs Acts, and to validate and confirm certain Orders in Council made under the authority of the Customs Amendment Act 1921 and the Customs Acts Amendment Act 1961

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BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

1. Short Title—This Act may be cited as the Customs Acts Amendment Act 1964.

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PART I

CUSTOMS DUTIES

2. This Part to be read with Customs Act 1913—This Part of this Act shall be read together with and deemed part of the Customs Act 1913* (in this Part referred to as the principal Act).

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3. Production of licence or permit for restricted goods—The principal Act is hereby amended by inserting, after section 49, the following section:

“49A. Where under this Act or any other Act, or under any regulations or order made under this Act or any other Act, the importation of any goods, or of goods of any class or kind, is prohibited except under the authority of a licence or permit, the Collector or other proper officer may, if he thinks fit, refuse to accept an entry for those goods, or for any goods of that class or kind, until a licence or permit for their importation is produced to him.”

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4. Power of Governor-General in Council to suspend excise duties on goods supplied to certain organisations and their members—The principal Act is hereby further amended by inserting, after section 141, the following section:

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“141A. (1) The Governor-General may from time to time, by Order in Council, suspend any excise duty in respect of any goods or classes of goods manufactured in New Zealand and—

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*1957 Reprint, Vol. 3, p. 545

Amendments: 1958, No. 33; 1959, No. 45; 1960, No. 27; 1961, No. 57; 1962, No. 118; 1963, No. 37

5 “(a) Supplied solely for the use of such organisations, expeditions, or other bodies as may be approved by the Minister and as may from time to time be established or temporarily based in New Zealand consequent on any agreement or arrangement entered into by or on behalf of the Government of New Zealand with the Government of any other country or with the United Nations; or

10 “(b) Supplied solely for the use of persons temporarily resident in New Zealand for the purpose of serving as members of any such approved organisation, expedition, or other body.

15 “(2) In respect of any goods or class of goods to which any Order in Council made for the purposes of this section relates, the Comptroller may at any time impose such conditions as he thinks fit.

20 “(3) Every Order in Council made for the purposes of this section shall be laid before Parliament within fourteen days after the making thereof if Parliament is then in session, and, if not, then within fourteen days after the commencement of the next ensuing session.”

5. Duty on goods temporarily imported—(1) The principal Act is hereby further amended by repealing section 155 (as substituted by section 5 of the Customs Acts Amendment Act 25 1963), and substituting the following section:

30 “155. (1) Notwithstanding the provisions of section 129 of this Act, in cases and under conditions prescribed by regulations the duty payable on any goods may be secured by way of deposit of money or, in such cases as may be approved by the Comptroller, by such other security as is provided for in this Act, and the Collector may on receipt of such security deliver the goods from the control of the Customs.

35 “(2) Subject to the provisions of subsection (3) of this section and to such conditions as may be prescribed, the deposit so made shall be returned to the person by whom it was made, or, as the case may require, the security shall be released, if—

40 “(a) The goods, being goods imported to be used temporarily in New Zealand for industrial or commercial purposes, are exported within such period as the Minister may in any particular case determine; or

- “(b) The goods, not being goods to which paragraph (a) of this subsection applies, are exported—
- “(i) Within the prescribed period, not exceeding twelve months from the date of their landing; or 5
- “(ii) In cases where the Comptroller is satisfied that the importer is prevented by *force majeure* from exporting the goods within the prescribed period, then within such extended period as the Comptroller may permit; or 10
- “(c) The Comptroller is satisfied that the goods have been accidentally destroyed at any time within the period so determined, prescribed, or extended.
- “(3) Where in any case to which subsection (2) of this section applies— 15
- “(a) Goods imported to be used temporarily in New Zealand for industrial or commercial purposes are exported within the period determined by the Minister as aforesaid; or
- “(b) Any other goods, being goods on which, in the opinion 20 of the Minister, duty should be paid, are exported within the prescribed period or within such extended period as aforesaid; or
- “(c) The Comptroller is satisfied that any such goods have been accidentally destroyed within the period so 25 determined or, as the case may be, such prescribed or extended period as aforesaid—
- duty shall be paid in respect thereof on the amount by which the value of the goods for duty, as assessed by the Collector, at the time of their exportation or destruction is less than 30 their value for duty, as ascertained in accordance with the Customs Acts, at the time of their importation.
- “(4) If at the expiry of the period so determined, prescribed or extended, any security has not been dealt with in accordance with subsection (2) of this section— 35
- “(a) Any duty so secured by way of deposit of money shall be dealt with as Customs revenue; and
- “(b) Any duty otherwise secured under this section shall be paid to the Collector by the importer within 40 fourteen days after the expiry of that period, and on such payment the security shall be released.”
- (2) Section 5 of the Customs Acts Amendment Act 1963 is hereby repealed.

6. Matters as to which regulations may be made—Section 311 of the principal Act is hereby amended by adding the following paragraph:

5 “(f) Modifications of any provisions of the Customs Acts
in their application to goods (not being goods pass-
ing through the Post Office), that are imported
into or exported from New Zealand by means of
aircraft, but so that no such modification shall
10 affect the liability of any goods to duty, or the
rate of any duty, or the law relating to prohibited
imports or exports.”

7. Duty on goods from countries not forming part of the Commonwealth—Notwithstanding the provisions of subsection (4) of section 11 of the Customs Amendment Act 1927
15 as substituted by section 6 (1) of the Customs Acts Amend-
ment Act 1963), any application made not later than the
thirty-first day of December, nineteen hundred and sixty-
four, for a direction under the said section 11 (as so substi-
tuted) in respect of any goods entered for home consumption
20 may be dealt with by the Minister as if it had been made
pursuant to subsection (4) of that section.

8. Entry of certain goods under former Tariff—(1) Section 4 of the Customs Acts Amendment Act 1961 is hereby amended—

25 (a) By omitting from subsection (2) the words “item
180 (8) (a) or item 352 or”:

(b) By omitting from subsection (2) the words “three
years” (as substituted by section 7 of the Customs
Acts Amendment Act 1963), and substituting the
30 words “four years”.

(2) Section 7 of the Customs Acts Amendment Act 1963
is hereby repealed.

(3) This section shall come into force on the first day of
July, nineteen hundred and sixty-five.

35 **9. Alteration of Tariff**—(1) The Customs Tariff is hereby
amended by repealing so much thereof as is specified in the
First Schedule to this Act, and substituting the duties and
exemptions from duty specified in the Second Schedule to
this Act.

(2) The Tariff is hereby further amended in the manner indicated in the Third Schedule to this Act.

(3) The Second Schedule to the Customs Acts Amendment Act 1963 is hereby amended by repealing so much thereof as relates to Group 512. 5

(4) The Orders in Council specified in the Fourth Schedule to this Act are hereby amended in the manner indicated in that Schedule.

(5) Except so far as it relates to Group 666 of the Tariff, this section shall be in force in the Cook Islands. 10

(6) This section shall come into force on the first day of January, nineteen hundred and sixty-five.

PART II

DISTILLATION

10. This part to be read with Distillation Act 1908—This Part of this Act shall be read together with and deemed part of the Distillation Act 1908* (in this Part referred to as the principal Act). 15

11. Power of Governor-General in Council to suspend excise duty on spirits supplied to certain organisations and their members—Section 92A of the principal Act (as inserted by section 13 of the Customs Acts Amendment Act 1963) is hereby amended by adding the following subsection as subsection (2): 20

“(2) Without limiting the generality of subsection (1) of this section, the provisions of section 141A of the Customs Act 1913 (as inserted by section 4 of the Customs Acts Amendment Act 1964) shall extend and apply in respect of such spirits as aforesaid as if the references in the said section 141A to goods were references to spirits.” 25 30

PART III

TOBACCO DUTY

12. This Part to be read with Tobacco Act 1908—This Part of this Act shall be read together with and deemed part of the Tobacco Act 1908† (in this Part referred to as the principal Act). 35

*1957 Reprint, Vol. 4, p. 157

Amendments: 1959, No. 97; 1963, No. 37

†1957 Reprint, Vol. 15, p. 609

Amendments: 1958, No. 33; 1960, No. 27

13. Power of Governor-General in Council to suspend excise duty on tobacco supplied to certain organisations and their members—The principal Act is hereby amended by inserting, after section 3, the following section:

- 5 “3A. The provisions of section 141A of the Customs Act 1913 (as inserted by section 4 of the Customs Acts Amendment Act 1964) shall extend and apply in respect of tobacco manufactured in New Zealand as if the references in the said section 141A to goods were references to tobacco.”

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PART IV

BEER DUTY

- 14. This Part to be read with Part III of Finance Act 1915**—This Part of this Act shall be read together with and deemed part of Part III of the Finance Act 1915* (in this
15 Part referred to as the principal Act).

- 15. When beer duty payable**—Section 47 of the principal Act is hereby amended by omitting from the proviso the words “of the following Tuesday”, and substituting the words
20 “of Tuesday of the third week following the week in which the worts were pitched”.

16. Power of Governor-General in Council to authorise refund of duty on beer supplied to certain organisations and their members—The principal Act is hereby amended by inserting, after section 49, the following section:

- 25 “49A. (1) The Governor-General may from time to time, by Order in Council, authorise the refund of any beer duty paid in respect of beer manufactured in New Zealand and—
30 “(a) Supplied solely for the use of such organisations, expeditions, or other bodies as may be approved by the Minister and as may from time to time be established or temporarily based in New Zealand consequent on any agreement or arrangement entered into by or on behalf of the Government of New Zealand with the Government of any other
35 country or with the United Nations; or
“(b) Supplied solely for the use of persons temporarily resident in New Zealand for the purpose of serving as members of any such approved organisation, expedition, or other body.

*1957 Reprint, Vol. 5, p. 1
Amendments: 1958, No. 33; 1962, No. 118

“(2) In respect of any beer to which any Order in Council made for the purposes of this section relates, the Comptroller may at any time impose such conditions as he thinks fit.

“(3) Every Order in Council made for the purposes of this section shall be laid before Parliament within fourteen 5 days after the making thereof if Parliament is then in session, and, if not, then within fourteen days after the commencement of the next ensuing session.”

PART V

CONFIRMATION OF ORDERS IN COUNCIL 10

17. Orders in Council confirmed—Whereas by section 31 of the Customs Amendment Act 1921 (as amended by section 18 of the Customs Acts Amendment Act 1961) it is provided that every Order in Council made under section 12 of the Customs Amendment Act 1921 and laid before the 15 House of Representatives in any session pursuant to that section shall expire on the close of the last day of that session except so far as it is expressly validated or confirmed by an Act of Parliament passed during that session: And whereas by subsection (8) of section 5 of the Customs Acts Amend- 20 ment Act 1961 (as amended by section 3 (2) of the Customs Acts Amendment Act 1962 and section 8 of the Customs Acts Amendment Act 1963) it is provided that the provisions of the said section 31 shall apply to every Order in Council made under subsection (6A) or subsection (7) of the said 25 section 5: And whereas the Orders in Council specified in the Fifth Schedule to this Act have been made under the authority of section 12 of the Customs Amendment Act 1921 and section 5 of the Customs Acts Amendment Act 1961 and have been laid before the House of Representatives during 30 the present session, and it is desirable to validate and confirm those Orders: Be it therefore enacted as follows:

Subject to section 9 of this Act, the Orders in Council specified in the Fifth Schedule to this Act are hereby declared to be valid and are hereby confirmed as required by section 31 35 of the Customs Amendment Act 1921.

FIRST SCHEDULE—PORTIONS OF CUSTOMS TARIFF REPEALED—continued

Group 653

TEXTILE FABRICS OF STANDARD TYPE (NOT INCLUDING NARROW AND SPECIAL FABRICS) OTHER THAN COTTON FABRICS

Item Number	Tariff and Statistical Items	Rates of Duty				Statistical Unit	
		British Preferential	Australian Agreement	Canadian Agreement	Most Favoured Nation ("S" Indicates Also Applies to Switzerland)		General Tariff
653.131.1	Woven pile fabrics and chenille fabrics of silk (other than fabrics falling within items 654.010.1 to 654.010.9): Moquettes: Wholly of silk Other kinds: Specially suited for use as furnishing fabrics: Not containing sheep's or lambs' wool or fine animal hair .. Other pile and chenille fabrics of silk: Other kinds Woven fabrics of true hemp Woven fabrics of jute: Brattice cloth Canvas Hessian	Free	..	..	15% ^S	17½%	sq. yd.
653.131.9		Free	..	..	12½% ^S	17½%	sq. yd.
653.132.9		Free	..	..	15% ^S	17½%	sq. yd.
653.320.0		Free	..	..	..	15%	sq. yd.
653.400.1		Free	..	..	..	15%	sq. yd.
653.400.2		Free	..	..	..	15%	sq. yd.
653.400.3		Free	..	..	..	15%	sq. yd.

653.400.9	Other kinds (specify kind) Woven pile fabrics and chenille fabrics of synthetic fibres (other than fabrics falling within items 654.010.1 to 654.010.9): Moquettes specially suited for use as furnishing fabrics:	Free	..	..	..	15%	sq. yd.
653.531.9	Not containing sheep's or lambs' wool or fine animal hair	Free	..	..	12½%\$	17½%	sq. yd.
653.532.9	Other kinds: Other kinds (specify kind) Woven pile fabrics and chenille fabrics of artificial fibres (other than fabrics falling within items 654.010.1 to 654.010.9): Moquettes specially suited for use as furnishing fabrics:	Free	..	..	..	15%	sq. yd.
653.631.9	Not containing sheep's or lambs' wool or fine animal hair	Free	..	..	12½%\$	17½%	sq. yd.
653.632.9	Other kinds: Other kinds (specify kind)	Free	..	..	..	15%	sq. yd.
653.800.1	Woven fabrics of glass fibre: Assembled by sewing, gumming, or similar operation	22½% Free	..	..	42½% ..	55% 15%	sq. yd. sq. yd.
653.800.9	Other kinds	Free	..	..	..	15%	sq. yd.
653.910.0	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics, or the like	Free	..	..	..	15%	sq. yd.
653.940.1	Woven fabrics of vegetable textile fibres n.e.i.: As may be determined by the Minister	22½% Free	..	..	Such rate of duty not exceeding as the Minister may in any case direct	37½% 15%	sq. yd. sq. yd.
653.940.9	Other	Free	..	..	..	15%	sq. yd.
653.960.0	Woven pile and chenille fabrics n.e.i. (other than fabrics falling within items 654.010.1 to 654.010.9)	Free	..	..	..	15%	sq. yd.

FIRST SCHEDULE—PORTIONS OF CUSTOMS TARIFF REPEALED—*continued*Group 666
POTTERY

Item Number	Tariff and Statistical Items	Rates of Duty					Statistical Unit
		British Preferential	Australian Agreement	Canadian Agreement	Most Favoured Nation ("S" Indicates Also Applies to Switzerland)	General Tariff	
666.400.1	Tableware and other articles of a kind commonly used for domestic or toilet purposes: Of porcelain or china (including biscuit porcelain and parian): Cooking utensils: As may be approved by the Minister and under such conditions as he may prescribe per lb	Free	40% 7½d. plus 40%	55% 7½d. plus 55%	lb
666.400.2	Other per lb	7½d.	..	..	7½d. plus 40%	lb
666.400.3	Breakfast, dinner, tea, and coffee sets; cups, saucers, plates, and dishes per lb	7½d.	..	..	7½d. plus 40%	lb

666.400.4	Other tableware: As may be approved by the Minister and under such conditions as he may prescribe per lb	Free 7½d.	.. ..	.. ..	.. ..	40% 7½d. plus 40% 50%	55% 7½d. plus 55% 60%	lb lb
666.400.5	Other per lb	Free 7½d.	.. ..	.. ..	.. ..	40% 7½d. plus 40% 50%	55% 7½d. plus 55% 60%	lb lb
666.400.6	Other articles Of pottery other than porcelain or china: Cooking utensils: As may be approved by the Minister and under such conditions as he may prescribe per lb	32½%	.. ..	.. ..	.. ..	40% 7½d. plus 40%	55% 7½d. plus 55%	lb lb
666.500.1	Other per lb	Free 7½d.	.. ..	.. ..	.. ..	40% 7½d. plus 40%	55% 7½d. plus 55%	lb lb
666.500.2	Other per lb	Free 7½d.	.. ..	.. ..	.. ..	40% 7½d. plus 40%	55% 7½d. plus 55%	lb lb
666.500.3	Breakfast, dinner, tea, and coffee sets; cups, saucers, plates, and dishes per lb	7½d.	.. ..	.. ..	.. ..	7½d. plus 40%	7½d. plus 55%	lb
666.500.4	Other tableware: As may be approved by the Minister and under such conditions as he may prescribe per lb	Free 7½d.	.. ..	.. ..	.. ..	40% 7½d. plus 40% 50%	55% 7½d. plus 55% 60%	lb lb
666.500.5	Other per lb	Free 7½d.	.. ..	.. ..	.. ..	40% 7½d. plus 40% 50%	55% 7½d. plus 55% 60%	lb lb
666.500.6	Other articles	32½%	.. ..	.. ..	.. ..	.. ..	.. ..	lb

SECOND SCHEDULE—SUBSTITUTED PROVISIONS OF THE CUSTOMS TARIFF

Section 9 (1)

**PART I
THE STANDARD TARIFF**

Group 652

**COTTON FABRICS OF STANDARD TYPE (NOT INCLUDING NARROW
AND SPECIAL FABRICS)**

Item Number	Tariff and Statistical Items	Rates of Duty				Statistical Unit	
		British Preferential Agreement	Australian Agreement	Canadian Agreement	Most Favoured Nation ("S" Indicates Also Applies to Switzerland)		General Tariff
652.220.1	Other terry towelling and similar terry fabrics, of cotton (bleached, dyed, mercerised, printed, or otherwise finished): Assembled by sewing, gumming, or similar operation	22½%	..	..	42½%	55%	sq. yd.

	Free	..	..	..	15%	sq. yd.
652.220.9	Other kinds Woven pile fabrics and chenille fabrics of cotton (other than terry towelling or similar terry fabrics falling within items 652.120.0 and 652.220.1 to 652.220.9 and fabrics falling within items 654.010.1 to 654.010.9): Moquettes specially suited for use as furnishing fabrics: Not containing sheep's or lambs' wool or fine animal hair: Assembled by sewing, gumming, or similar operation Other kinds Other woven pile and chenille fabrics: Other kinds: Assembled by sewing, gumming, or similar operation Other (specify kind)	Free	..	..	..	sq. yd.
652.232.2	22½%	..	..	..	55%	sq. yd.
652.232.9	Free	..	..	..	17½%	sq. yd.
652.235.1	22½%	..	..	..	55%	sq. yd.
652.235.9	Free	..	..	..	15%	sq. yd.

SECOND SCHEDULE—SUBSTITUTED PROVISIONS OF THE CUSTOMS TARIFF—continued

Group 653

TEXTILE FABRICS OF STANDARD TYPE (NOT INCLUDING NARROW AND SPECIAL FABRICS) OTHER THAN COTTON FABRICS

Item Number	Tariff and Statistical Items	Rates of Duty				Statistical Unit
		British Preferential	Australian Agreement	Canadian Agreement	Most Favoured Nation ("S" Indicates Also Applies to Switzerland)		General Tariff
653.131.1	Woven pile fabrics and chenille fabrics of silk (other than fabrics falling within items 654.010.1 to 654.010.9):	22½%	..	..	42½%	sq. yd.
653.131.2	Moquettes: Wholly of silk: Assembled by sewing, gumming, or similar operation Other Other kinds: Specially suited for use as furnishing fabrics: Not containing sheep's or lambs' wool or fine animal hair: Assembled by sewing, gumming, or similar operation Other Other pile and chenille fabrics of silk: Other kinds: Assembled by sewing, gumming, or similar operation	Free	..	..	15% S	sq. yd.
653.131.4		22½%	..	..	42½%	sq. yd.
653.131.9		Free	..	..	12½% S	sq. yd.
653.132.3		22½%	..	..	42½%	sq. yd.

		Free	..	..	15% S	17½%	sq. yd.
653.132.9	Other	Free	..	..	..	17½%	sq. yd.
	Woven fabrics of true hemp:						
653.320.1	Assembled by sewing, gumming, or similar operation	22½% Free	..	..	42½%	55%	sq. yd.
653.320.9	Other kinds	Free	..	..	..	15%	sq. yd.
	Woven fabrics of jute:						
653.401.1	Assembled by sewing, gumming, or similar operation	22½%	..	..	42½%	55%	sq. yd.
	Other kinds:						
653.401.2	Brattice cloth	Free	..	..	..	15%	sq. yd.
653.401.3	Canvas	Free	..	..	..	15%	sq. yd.
653.401.4	Hessian	Free	..	..	..	15%	sq. yd.
653.401.9	Other (specify kind)	Free	..	..	..	15%	sq. yd.
	Woven pile fabrics and chenille fabrics of synthetic fibres (other than fabrics falling within items 654.010.1 to 654.010.9):						
	Moquettes specially suited for use as furnishing fabrics:						
	Not containing sheep's or lambs' wool or fine animal hair:						
653.531.2	Assembled by sewing, gumming, or similar operation	22½% Free	..	..	42½%	55%	sq. yd.
653.531.9	Other kinds	Free	..	..	12½% S	17½%	sq. yd.
	Other kinds:						
653.532.3	Assembled by sewing, gumming, or similar operation	22½% Free	..	..	42½%	55%	sq. yd.
653.532.9	Other kinds (specify kind)	Free	..	..	..	15%	sq. yd.
	Woven pile fabrics and chenille fabrics of artificial fibres (other than fabrics falling within items 654.010.1 to 654.010.9):						
	Moquettes specially suited for use as furnishing fabrics:						
	Not containing sheep's or lambs' wool or fine animal hair:						
653.631.2	Assembled by sewing, gumming, or similar operation	22½%	..	..	42½%	55%	sq. yd.

SECOND SCHEDULE—SUBSTITUTED PROVISIONS OF THE CUSTOMS TARIFF—continued

Group 653—continued

TEXTILE FABRICS OF STANDARD TYPE (NOT INCLUDING NARROW AND SPECIAL FABRICS) OTHER THAN COTTON FABRICS—continued

Item Number	Tariff and Statistical Items	Rates of Duty				Statistical Unit	
		British Preferential Agreement	Australian Agreement	Canadian Agreement	Most Favoured Nation ("S" Indicates Also Applies to Switzerland)		General Tariff
653.631.9	Other kinds	Free	..	..	12½%S	17½%	sq. yd.
653.632.3	Assembled by sewing, gumming, or similar operation	22½%	..	..	42½%	55%	sq. yd.
653.632.9	Other kinds (specify kind)	Free	..	..	..	15%	sq. yd.
653.810.1	Glass fibre fabrics in the piece: Assembled by sewing, gumming, or similar operation	22½%	..	..	42½%	55%	sq. yd.
	Other: Woven fabrics (not including pile and chenille fabrics or narrow woven fabrics as defined in Note 2 to Group 654):						
653.810.2	Tyrecord fabric	Free	..	..	..	15%	lb
653.810.3	Other kinds	Free	..	..	..	15%	sq. yd.
653.810.4	Woven pile and chenille fabrics: Moquettes specially suited for use as furnishing fabrics	Free	..	..	12½%S	17½%	sq. yd.
653.810.5	Other woven pile and chenille fabrics	Free	..	..	..	15%	sq. yd.

	Free	10%	10%	..	25%	lb
653.810.6	Free	10%	10%	..	25%	..
653.810.7	25%	..	..	40%	65%	..
653.810.8	25%	..	..	40%	60%	..
653.810.9	Free	..	..	20% 40%	40% 60%	..
653.811.0	22½%	..	..	..	..	..
653.910.1	22½%	..	..	42½%	55%	sq. yd.
653.910.9	Free	..	..	..	15%	sq. yd.
653.941.1	22½%	..	..	42½%	55%	sq. yd.
653.941.2	22½%	Such rate of duty not exceeding	..	..	37½%	sq. yd.
	Free	..	..	..	15%	sq. yd.
653.941.9	Free	..	..	..	..	..
653.960.1	22½%	..	..	42½%	55%	sq. yd.
653.960.9	Free	..	..	..	15%	sq. yd.

Knitted or crocheted fabrics, not elastic or rubberised
 Narrow woven fabrics as defined in Note 2 to Group 654, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive
 Braids and ornamental trimmings in the piece
 Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain or figured; hand or mechanically made lace in the piece
 Embroidery in the piece
 Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics, or the like:
 Assembled by sewing, gumming, or similar operation
 Other kinds
 Woven fabrics of vegetable textile fibres n.e.i.:
 Assembled by sewing, gumming, or similar operation
 Other kinds:
 As may be determined by the Minister
 Other
 Woven pile and chenille fabrics n.e.i. (other than fabrics falling within items 654.010.1 to 654.010.9):
 Assembled by sewing, gumming, or similar operation
 Other kinds

SECOND SCHEDULE—SUBSTITUTED PROVISIONS OF THE CUSTOMS TARIFF—continued

Group 666
POTTERY

Item Number	Tariff and Statistical Items	Rates of Duty					Statistical Unit
		British Preferential	Australian Agreement	Canadian Agreement	Most Favoured Nation ("S" Indicates Also Applies to Switzerland)	General Tariff	
666.401.1	Tableware and other articles of a kind commonly used for domestic or toilet purposes: Of porcelain or china (including biscuit porcelain and parian): Cooking utensils per lb	9d.	..	..	9d. plus 40%	9d. plus 55%	lb
666.401.2	Breakfast, dinner, tea, and coffee sets; cups, saucers, plates, and dishes per lb	9d.	..	..	9d. plus 40%	9d. plus 55%	lb
666.401.3	Other tableware per lb	9d.	..	..	9d. plus 40%	9d. plus 55%	lb
666.401.9	Other articles	32½%	..	..	50%	60%	lb

666.501.1	Of pottery other than porcelain or china: Cooking utensils per lb	9d.	..	..	9d. plus 40%	9d. plus 55%	lb
666.501.2	Breakfast, dinner, tea, and coffee sets; cups, saucers, plates, and dishes per lb	9d.	..	..	9d. plus 40%	9d. plus 55%	lb
666.501.3	Other tableware per lb	9d.	..	..	9d. plus 40%	9d. plus 55%	lb
666.501.9	Other articles	32½%	..	..	50%	60%	lb

Section 9 (2)

THIRD SCHEDULE

AMENDMENTS TO THE NOTES TO THE TARIFF

Portion of Tariff	Amendments
Group 654	By omitting from note 6 (as added by the Third Schedule to the Customs Tariff Amendment Order 1962 and amended by the Third Schedule to the Customs Tariff Amendment Order (No. 2) 1962) the words "(items 653.800.1, 653.800.9, 664.940.4, and 664.940.5)", and substituting the words "(items 653.810.1 to 653.811.0, 664.940.4, and 664.940.5)".
Group 655	By omitting from note 2 (as amended by the Third Schedule to the Customs Tariff Amendment Order (No. 2) 1962) the words "(except items 653.800.1 and 653.800.9)", and substituting the words "(except items 653.810.1 to 653.811.0)". By omitting from note 9 (as added by the Third Schedule to the Customs Tariff Amendment Order 1962 and amended by the Third Schedule to the Customs Tariff Amendment Order (No. 2) 1962) the words "(items 653.800.1, 653.800.9, 664.940.4., and 664.940.5)", and substituting the words "(items 653.810.1 to 653.811.0, 664.940.4, and 664.940.5)".
Group 656	By omitting from note 5 (as added by the Third Schedule to the Customs Tariff Amendment Order 1962 and amended by the Third Schedule to the Customs Tariff Amendment Order (No. 2) 1962) the words "(items 653.800.1, 653.800.9, 664.940.4, and 664.940.5)", and substituting the words "(items 653.810.1 to 653.811.0, 664.940.4, and 664.940.5)".
Group 657	By omitting from note 4 (as added by the Third Schedule to the Customs Tariff Amendment Order 1962 and amended by the Third Schedule to the Customs Tariff Amendment Order (No. 2) 1962) the words "(items 653.800.1, 653.800.9, 664.940.4, and 664.940.5)", and substituting the words "(items 653.810.1 to 653.811.0, 664.940.4, and 664.940.5)".

THIRD SCHEDULE—*continued*

AMENDMENTS TO THE NOTES TO THE TARIFF—*continued*

Portion of Tariff	Amendments
Group 664	By omitting paragraph (b) of note 1 (as substituted by the Third Schedule to the Customs Tariff Amendment Order (No. 2) 1962), and substituting the following paragraph: “(b) Fabrics of glass fibre (items 653.810.1 to 653.811.0).”
Group 851	By adding the following note: “4. In this Group— “(a) The expression ‘sizes 0 to 8½ inclusive’ is to be taken to apply to children’s footwear the internal length of which does not exceed 17.4 centimetres: “(b) The expression ‘not exceeding size 1½’ is to be taken to apply to footwear the internal length of which does not exceed 22.5 centimetres: “(c) In the case of footwear without uppers the ‘internal length’ is to be taken as the length of the upper surface of the sole.”
Group 897	By omitting from paragraph (c) of note 3 (as substituted by the Third Schedule to the Customs Tariff Amendment Order (No. 4) 1963) the words “(except items 651.800.0 and 653.800.1 to 653.800.9)”, and substituting the words “(except items 651.800.0 and 653.810.1 to 653.811.0)”.

Section 9 (4)

FOURTH SCHEDULE

ORDERS IN COUNCIL AMENDED

Order	Amendment
The Customs Tariff Amendment Order (No. 2) 1962 (S.R. 1962/92)	By revoking so much of the Second Schedule as relates to items 653.800.1 to 653.800.9. By revoking so much of the Third Schedule as relates to Group 654, notes 2 and 9 of Group 655, Group 656, Group 657, and Group 664.
The Customs Tariff Amendment Order (No. 4) 1964 (S.R. 1964/167)	By revoking so much of the Second Schedule as relates to items 652.220.0, 652.232.9, 652.235.0, 653.131.1, 653.131.9, 653.132.9, 653.531.9, 653.631.9, 653.632.9, and 653.960.0.

Section 17

FIFTH SCHEDULE

ORDERS IN COUNCIL MADE UNDER SECTION 12 OF THE CUSTOMS AMENDMENT ACT 1921 AND SECTION 5 OF THE CUSTOMS ACTS AMENDMENT ACT 1961 AND CONFIRMED BY THIS ACT

Title	Statutory Regulations Serial Number
The Customs Tariff Amendment Order 1964	1964/61
The Customs Tariff Amendment Order (No. 2) 1964	1964/62
The Customs Tariff Amendment Order (No. 3) 1964	1964/84
The Customs Tariff Amendment Order (No. 4) 1964	1964/167
The Customs Tariff Amendment Order (No. 5) 1964	1964/168