

New Zealand.

ANALYSIS.

Title.
Preamble.
1. Short Title.

2. Ratification of agreement.
Appendix.

1922, No. 7.

AN ACT to ratify an Agreement for Customs Reciprocity between
New Zealand and Australia. Title.
[23rd August, 1922.]

WHEREAS a reciprocal Customs agreement has been duly entered
into for and on behalf of His Majesty's Government of the Preamble.
Commonwealth of Australia and for and on behalf of His Majesty's
Government of the Dominion of New Zealand, for the purpose of
promoting trade between the said countries: And whereas the said
agreement is an agreement to which section ten of the Customs
Amendment Act, 1921, applies: And whereas by the said section
it is provided that no such agreement as is therein referred to shall
have any effect unless and until it is ratified by Parliament: And
whereas it is desired to ratify the said agreement accordingly:

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

1. This Act may be cited as the Tariff Agreement (New Short Title.
Zealand and Australia) Ratification Act, 1922.

2. (1.) The agreement set out in the Appendix hereto (being Ratification of
agreement.
an agreement to which section ten of the Customs Amendment Act,
1921, applies) is hereby ratified and confirmed.

(2.) Notwithstanding anything to the contrary in section ten of
the Customs Amendment Act, 1921, any agreement modifying the
agreement as ratified by this Act may be given effect to by Order in
Council under that Act, notwithstanding that the first-mentioned
agreement may not have been ratified as required by that section,
and every such Order in Council shall come into force according to
its tenor.

Appendix.

APPENDIX.

TARIFF AGREEMENT WITH COMMONWEALTH OF AUSTRALIA.

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 Honourable Arthur Stanislaus Rodgers, Minister of Trade and Customs of the Commonwealth of Australia, for and on behalf of the Commonwealth, in the presence of—
B. McK. OAKLEY, Chairman, Tariff Board,
Australia.

ARTHUR S. RODGERS.

[SEAL.]

Signed, sealed, and delivered by the Honourable William Downie Stewart, Minister of Customs for the Dominion of New Zealand, for and on behalf of the Dominion, in the presence of—W. B. MONTGOMERY, Comptroller of Customs, New Zealand.

WM. DOWNIE STEWART.

[SEAL.]

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.

Con- secutive No.	Tariff Item Nos. A.—Australia. B.—New Zealand. C.—Special.		Item.	AUSTRALIA.				NEW ZEALAND.			
				Present Duties.			Proposed Duties against New Zealand.	Present Duties.			Proposed Duties against Australia.
				British Prefer- ential Tariff.	Inter- mediate Tariff.	General Tariff.		British Prefer- ential Tariff.	Inter- mediate Tariff.	General Tariff.	
AGRICULTURAL PRODUCTS AND GROCERIES.											
			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%	30%	35%	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.	ad val.	ad val.	ad val.	
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 n.e.i., including medicated lozenges, medicated confectionery, boiled sugars, liquorice n.e.i., sugared or crystallized fruits per lb.	3d.	3½d.	3½d.	2d.	2d.	2½d.	3d.	2d.
			or ad val.	35%	45%	45%	..	Including internal containing packages (other than plain bottles and plain trade packages).			
			whichever rate returns the higher duty								
10	42	B	Chocolate confectionery; mixtures of chocolate with other confectionery; and confectionery containing chocolate:—								
			(1.) In plain trade packages per lb.	..	..	..	3d.	3d.	4d.	5d.	3d.
			(2.) In fancy packages, or in small packages for retail sale ad val.	..	..	..	20%	20%	30%	35%	20%
11	47	B	Fish, fresh, smoked, dried, pickled, salted, preserved by cold process, or preserved by sulphurous acid, n.e.i. per cwt.	..	..	..	..	10s.	12s. 6d.	15s.	Free.
12	51 (B)	A	Fish, smoked or dried (but not salted), or preserved by cold process per lb.	1d.	1d.	1½d.	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%	{ 2d.	3d.	3d.	{ Free.
16	51 (F)	A	Oysters, fresh, in the shell per cwt.	2s.	2s.	2s.	Free	20%	20%	20%	20%
17	59	B	Fruits preserved in juice or syrup ad val.	..	..	..	..	10s.	12s. 6d.	15s.	Free.
18	54 (A)	A	Fruits (preserved in liquid, or partly preserved, or pulped)—					25%	35%	40%	35%
	to (F)		(a.) Quarter pints and smaller sizes per doz.	9d.	1s.	1s. 3d.	9d.				
			(b.) Half pints and over quarter pints per doz.	1s. 3d.	1s. 9d.	2s.	1s. 3d.				
			(c.) Pints and over half pints per doz.	2s. 6d.	3s. 6d.	4s.	2s. 6d.				
			(d.) Quarts and over pints per doz.	5s.	7s. 6d.	8s. 6d.	5s.				
			(e.) Exceeding a quart per gal.	1s. 9d.	2s. 6d.	3s.	1s. 9d.				
			(f.) When preserved in spirituous liquid, additional duty to be paid on the liquid per gal.	30s.	31s.	31s.	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.	¾d.	2s. 6d.	½d.	½d.	¾d.	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.
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, Egg-noodles, and similar alimentary pastes	per lb.	1d.	2d.	3d.	30%	20%	30%	35%	30%
26	69	B	Meats, Potted or Preserved	ad val.	..	..	..	ad val.	ad val.	ad val.	ad val.	ad val.
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%	20%	30%	35%	20%
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%	ad val.	ad val.	ad val.	ad val.	ad val.
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%				
31	74 (D)	A	(d.) Preserved by cold process	per lb.	2d.	2d.	3d.	10%	20%	30%	35%	10%
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.	ad val.	ad val.	ad val.	ad val.	ad val.
33	..	C	Milk, preserved, condensed, or concentrated, sweetened or unsweetened	per lb.	2d.	2d.	2½d.	25%	25%	35%	40%	25%
34	281 (E)	A	Milk, sugar of (Lactose)	ad val.	30%	35%	40%	ad val.	ad val.	ad val.	ad val.	ad val.
35	80	A	Onions, in their natural state	per cwt.	6s.	6s.	6s.	15%	10%	15%	25%	15%
36	93	A	Seed—Lucerne	per lb.	6d.	6d.	9d.	£1	£1	£1 10s.	£1 10s.	£1
37	85	B	Soap, 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.	..	..	..	per ton	per ton	per ton	per ton	per ton.
38	94 (A)	A	Soap:— (A.) Toilet, fancy, or medicated	per lb.	6d.	8d.	9d.	3d.	Free	Free	Free	Free.
				or ad val.	35%	40%	45%	..	25%	37½%	45%	30%
			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%	36%				
39	227 (A)	A	Tallow, unrefined— (A.) In packages exceeding 4 lb. net weight	per cwt.	2s.	3s.	4s.	Free	Free	Free	Free	Free.
				or ad val.	10%	15%	20%	Free	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%	30%	35%	Free.
BEVERAGES.												
41	118	B	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.

Con- secutive No.	Tariff Item Nos.		Item.	AUSTRALIA.				NEW ZEALAND.				
	A.—Australia. B.—New Zealand. C.—Special.			Present Duties.			Proposed Duties against New Zealand.	Present Duties.			Proposed Duties against Australia.	
				British Prefer- ential Tariff.	Inter- mediate Tariff.	General Tariff.		British Prefer- ential Tariff.	Inter- mediate Tariff.	General Tariff.		
42	..	C	BEVERAGES—continued.									
			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.									
44	228	B	Textile piece-goods, of wool or containing wool, n.e.i. ad val.	30%	40%	45%	25%	20%	30%	35%	25%	
45	110 (A), (B), (C)	A	Apparel, and ready-made clothing, n.e.i.; Hosiery, n.e.i. ad val.	..	..	..	..	25%	37½%	40%	25%	
			Apparel, articles of, viz. :—									
			(A.) (1.) Blouses and Skirts, of cotton, linen, or other material n.e.i. each	1s.	1s. 6d.	2s.	25%					
			(2.) Blouses and Skirts, of wool or silk, or containing wool or silk each	2s.	3s.	4s.						
			(3.) Coats, Girls' each	1s. 6d.	2s.	2s. 6d.						
			(4.) Coats, Women's each	3s. 6d.	5s.	6s. 6d.						
			(5.) Costumes, of cotton, linen, or other material n.e.i. each	3s.	4s. 6d.	6s.						
			(6.) Costumes, of wool, or containing wool (except the costumes enumerated in sub-item (A) (7) each	5s.	7s. 6d.	10s.						
			(7.) Costumes, of silk, or containing silk each	7s. 6d.	11s.	15s.						
			and in addition to the rates specified in sub-items (1) to (7) ad val.	25%	30%	40%						
			or the rates imposed by sub-item (B) if higher									
			(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; second-hand apparel not imported for sale or trade and not exceeding a total value of £5 ad val.	40%	50%	55%						
46	232	B	(C.) Corsets ad val.	30%	40%	45%						
			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.	..	..	..	..	25%	37½%	40%	25%	
47	112 (A)	A	Furs and other Skins and Articles made thereof :—									
			(A.) Apparel or Attire or other Article in part or wholly made up, including Furs or other Skins sewn together ad val.	40%	50%	55%	25%					
48	113	A	Gloves (except of Rubber), viz. :—									
			(A.) Harvesting, Driving, Housemaids', and Gardening ad val.	25%	35%	40%	25%	25%	37½%	40%	25%	
			(B.) N.e.i., including Mittens ad val.	10%	15%	25%	10%	25%	37½%	40%	25%	
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 Hat-hoods 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 doz. 15s. or ad val. 35%	20s. 40%	25s. 45%	30% ad val.				
			whichever rate returns the higher duty							
			(C.) Fur Felt Hats, in any stage of manufacture .. per doz. 24s. or ad val. 35%	30s. 40%	36s. 45%	30% ad val.				
			whichever rate returns the higher duty							
52	238 114 (D), (E)	B A	Millinery of all kinds, including Trimmed Hats, Caps, and Bonnets .. (D.) Caps and Sewn Hats, n.e.i. .. per doz. 8s. or ad val. 35%	10s. 40%	12s. 45%	30% ad val.	25% ad val.	35% ad val.	40% ad val.	30% 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. 35%	40%	45%	30%				
			LEATHER AND LEATHER MANUFACTURES.							
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% or 3d. per lb.
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.	25% 25%	30% 30%	35% 35%	15% or 3d. per lb.*			
55	326	A	(D.) Belt Butts .. ad val. Leather Belting .. ad val.	25% 30%	30% 35%	35% 40%	15% or 3d. per lb.*			
56	325 (A)	A	Leather Manufactures, n.e.i.; Leather cut into shape; Harness n.e.i.; Razor Strops; Whips, including handles, keepers, thongs, and lashes .. ad val.	35% 7s.	40% 6d.	45% 8s.	25% 20% ad val.			
57	325 (B)	A	Harness and Buggy Saddles .. each or ad val. 35%	7s. 40%	8s. 45%	20% ad val.				
58	247	B	whichever rate returns the higher duty Leather Laces; Vamps and Uppers; Leather cut into shapes; Clog and Patten Soles; Leather Leggings .. ad val.	..	..	..	25% 20%	37½% 30%	45% 35%	35% 20%
59	266	B	Saddlery, Harness, Whips, and Whipthongs .. ad val.	..	..	..				
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 leather cloth, Attache-cases, Suit-cases, and similar receptacles, 10 in. in length and upwards (not including Basketware, Wickerware, or similar receptacles) .. ad val.	..	..	..	25% 20%	35% 30%	40% 35%	30% 25%
62	269	B	Leather Manufactures, not being articles of apparel, n.e.i. .. ad val.	..	..	..				
63	..	C	Leather Bags, Cases, Trunks, Portmanteaux, Purses, Wallets, Handbags, Purse-bags, Companions, Reticules, Satchels, or Valises, with or without fittings .. ad val. or each .. whichever rate returns the higher duty	35% ..	40% 1s.	50% 1s. 6d.	25% ..			
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%
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%			

* Whichever rate returns the higher duty.

Con- secutive No.	Tariff Item Nos. A.—Australia. B.—New Zealand. C.—Special.		Item.	AUSTRALIA.				NEW ZEALAND.			
				Present Duties.			Proposed Duties against New Zealand.	Present Duties.			Proposed Duties against Australia.
				British Prefer- ential Tariff.	Inter- mediate Tariff.	General Tariff.		British Prefer- ential Tariff.	Inter- mediate Tariff.	General Tariff.	
			EARTHENWARE.								
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%	20%	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; <i>sheets</i> , 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%
			TIMBER.								
70	..	C	Timber, rough sawn, being the produce of Australia .. per 100 sup. ft.	..	..	..	..	2s.	2s.	2s.	Free.
71	..	C	Timber, rough sawn, being the produce of New Zealand— In sizes of 12 in. by 6 in. (or its equivalent) and over per 100 sup. ft.	3s.	3s.	4s.	Free				
			In sizes of 7 in. by 2½ in. (or its equivalent) and upwards, and less than 12 in. by 6 in. (or its equivalent) .. per 100 sup. ft.	3s.	4s. 6d.	5s. 6d.	Free				
			In sizes less than 7 in. by 2½ in. (or its equivalent) per 100 sup. ft.	5s.	6s.	7s.	Free				
			For the manufacture of boxes per 100 sup. ft.	1s.	1s.	1s.	Free				
72	292 (H)	A	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%
			PAPER.								
74	369	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.	12s.	13s.	14s.	30%				
			or ad val.	30%	35%	40%	ad val.				
76	359	B	whichsoever 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 in. by 15½ in. or the equivalent, or in rolls not less than 10 in. wide per cwt.	8s.	9s.	10s.	6s.	5s.	7s. 6d.	8s. 9d.	6s.
			or ad val.	..	..	..	..	20%	30%	35%	
			whichsoever rate returns the higher duty								
			IRON AND STEEL.								
77	405	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 in. in internal diameter per ton	48s.	65s.	80s.	30%	20%	30%	35%	30%
			ad val.				ad val.	ad val.	ad val.	ad val.	ad val.
78	406	B	Lead Piping and Composition Piping ad val.	10%	15%	20%	4s. 6d.	3s. 6d.	4s. 6d.	5s.	4s. 6d.
							per cwt.	per cwt.	per cwt.	per cwt.	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-horse-power	ad val.	27½%	35%	40%	15%	15%	25%	25%	15%
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	Free.
			Stump Jump Ploughs	ad val.	22½%	30%	35%		and 20%	and 30%	and 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%
85	..	C	Seed-cleaners and Seed-separators	ad val.	20%	25%	30%					
		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	Earthscopes 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%
88	450	B	Coal-screening Machinery; Screens, Metal, all kinds	ad val.	27½%	35%	40%	25%	20%	30%	35%	25%
89	453	B	Elevators and Conveyers, including Mechanical Stokers	ad val.	27½%	35%	40%	25%	20%	30%	35%	25%
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, C	Washing-machines, Clothes-washers, Mangles, and Clothes-wringers—									
			For household use	ad val.	12½%	20%	25%					
			Otherwise	ad val.	27½%	35%	40%	25%	20%	30%	35%	25%
			Wool-scouring Machines	ad val.	27½%	35%	40%					

Con- secutive No.	Tariff Item Nos. A.—Australia. B.—New Zealand. C.—Special.		Item.	AUSTRALIA.				NEW ZEALAND.				
				Present Duties.			Proposed Duties against New Zealand.	Present Duties.			Proposed Duties against Australia.	
				British Prefer- ential Tariff.	Inter- mediate Tariff.	General Tariff.		British Prefer- ential Tariff.	Inter- mediate Tariff.	General Tariff.		
IRON AND STEEL—continued.												
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, A	Stereotypes, Electrotypes, Matrices, Half-tone and Line Blocks:—									
			Per block of six square inches and under		1s.	1s. 6d.	2s.	25%	25%	35%	40%	25%
			For every square inch over six square inches		2d.	3d.	4d.	ad val.	ad val.	ad val.	ad val.	ad val.
102	515	B	Lead-headed Nails, and Galvanized Cup-headed Roofing-nails . . per cwt.		5s. 6d.	6s. 6d.	8s.	25%	20%	30%	35%	25%
			or ad val.		25%	30%	35%	ad val.	ad val.	ad val.	ad val.	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.	5s. 6d.	6s. 6d.	8s.	£2	£2	£3	£4	£2
			or ad val.		25%	30%	35%	per ton	per ton	per ton	per ton	per ton.
			whichever rate returns the higher duty									
104	530	B	Gas-ranges, Heaters, Rings, and Grillers, and similar Gas Heating and Cooking Appliances	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%
VEHICLES.												
112	552	B	Carriages, Carts, Drays, Wagons, Perambulators, and the like Vehicles, and Wheels for the same	ad val.	35%	45%	55%	25%	20%	30%	35%	25%
113	553	B	Cars, Wagons, and Trucks, Railway and Tramway	ad val.	35%	45%	55%	25%	20%	30%	35%	25%
PAINTS, OILS, AND VARNISHES.												
114	150	B	Eucalyptus Oil	ad val.	Free	Free	10%	Free	20%	20%	20%	Free.
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' Anti-fouling Composition; Paint Thinners, n.e.i.; Driers, n.e.i.; Kalsomine, Distempers, and similar preparations, in powder form		Various	Various	Various	20% ad val.	15% ad val.	20% ad val.	5% ad val.	20% ad val.

				2s..	2s. 6d.	3s.	2s.	3s. 6d.	4s. 6d.	5s.	3s.
118	580	B	Putty								
119	581	B	Varnishes; Lacquers; Brunswick Black; Japans; Lithographic Varnishes; Printers' Ink Reducer; Terebine; 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.
MISCELLANEOUS.											
120	616	B	Brushes, Brushware, and Brooms, including Knots or Tufts for Brush-making	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)	30%	35%	40%	20%	20%	30%	35%	20%
122	391	A	Reaper and Binder Twine and Yarn	6s.	7s.	7s.	6s.	20% ad val.	30% ad val.	35% ad val.	6s. per cwt.
123	277	A	Carbonic Acid Gas, including the liquefied or compressed gas .. per lb.	2d.	2½d.	3d.	1½d.	1d.	2d.	3d.	1½d.
124	152	B	Gelatine and Glue	2d.	3d.	4d.					
	629	B	or ad val.	20%	30%	35%	20%	20%	30%	35%	20%
			whichever rate returns the higher duty								
125	321	B	Jewellery; Plate, gold or silver; Platedware					20%	30%	35%	25%
	314	A	Jewellery, rolled gold and imitation	45%	55%	60%					
	315	A	Jewellery, n.e.i., and Plate, gold or silver	40%	50%	55%	25%				
	197 (A)	A	Platedware	35%	40%	50%					
126	132	B	Sheep-dip					Free	5%	10%	Free.
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>bona 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	Free	Free	Free	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.								