

New Zealand.

ANALYSIS.

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1933, No. 10.

Title.

AN ACT to ratify an Agreement for Customs Reciprocity made between the Governments of the Commonwealth of Australia and the Dominion of New Zealand.

[27th November, 1933.]

Preamble.

WHEREAS a Customs agreement has been entered into for and on behalf of His Majesty's Government of the 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 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:—

Short Title.

1. This Act may be cited as the Trade Agreement (New Zealand and Australia) Ratification Act, 1933, and

shall be read together with and deemed part of the Customs Act, 1913.

2. (1) The agreement set out in the Appendix hereto (being an agreement to which section ten of the Customs Amendment Act, 1921, applies) is hereby ratified and confirmed. The ratification by this section of the said agreement shall extend to the alteration of the New Zealand General Tariff (in respect of raisins) referred to in Schedule B to the said agreement, and such alteration shall take effect accordingly on the date fixed pursuant to Article XV of the agreement.

Ratification of
agreement.

See Reprint
of Statutes,
Vol. VII, p. 188

(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 such modifying 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.

(3) If at any time hereafter a reduction in the rate of duty is made in respect of confectionery being the manufacture of the United Kingdom of Great Britain and Northern Ireland below the rate prescribed in respect thereof in the First Schedule to the Customs Acts Amendment Act, 1932, a corresponding reduction shall by virtue of this subsection and without further authority be deemed to be made in the rate of duty fixed in respect of confectionery being the manufacture of the Commonwealth of Australia and imported into New Zealand or entered therein for home consumption on or after the date on which such first-mentioned reduction takes effect.

(4) Notwithstanding anything to the contrary in the Customs Acts, and while the agreement ratified by this Act remains in force, dried tree-fruits being the produce of the Commonwealth of Australia and imported into New Zealand or entered therein for home consumption on or after the first day of January, nineteen hundred and thirty-four, shall be admitted at a rate of duty not exceeding the rate for the time being in force on similar dried tree-fruits imported into New Zealand from any other country.

Commencement
of operation of
agreement.

See Reprint
of Statutes,
Vol. VII, p. 141

Repeal.

See Reprint
of Statutes,
Vol. VII, p. 229

Saving of
existing rights
of action.

3. The date on which the agreement ratified by this Act is brought into force in accordance with Article XV thereof shall be notified by the Governor-General by Proclamation, and the duties and exemptions from duty provided for in the agreement shall, subject to the provisions of section one hundred and forty-three of the Customs Act, 1913, be imposed and allowed on all goods being the produce or manufacture of the Commonwealth of Australia imported into New Zealand or entered therein for home consumption on or after the said date.

4. (1) The Tariff Agreement (New Zealand and Australia) Ratification Act, 1922, shall be deemed to be repealed on the date on which the agreement ratified by this Act is brought into force in accordance with the last preceding section, and all Orders in Council, notices, and other acts of authority from time to time made, given, or done pursuant to or for the purposes of the agreement to which that Act relates and subsisting immediately prior to that date shall thereupon be deemed to be revoked.

(2) All duties of Customs that have become due and payable and all penalties and forfeitures that have been incurred prior to the date on which the agreement ratified by this Act is brought into force as aforesaid shall be recovered and enforced in the same manner as if this Act had not been passed.

Appendix.

APPENDIX.

TRADE AGREEMENT BETWEEN THE COMMONWEALTH OF AUSTRALIA AND THE DOMINION OF NEW ZEALAND.

HIS Majesty's Government in the Commonwealth of Australia and His Majesty's Government in the Dominion of New Zealand, being desirous of improving and extending the commercial relations existing between Australia and New Zealand, and affirming the principle of granting tariff preferences the one to the other on goods of their produce or manufacture for their mutual advantage, have agreed upon the following Articles:—

ARTICLE I.

(1) The terms "British Preferential Tariff" and "General Tariff" as used in this Agreement and the Schedules hereto shall in relation to any goods be deemed to mean the British Preferential Tariff and the

General Tariff of Australia or of New Zealand in force on the date on which such goods are entered for home consumption in Australia or New Zealand, as the case may be.

(2) The items in Schedule A or Schedule B hereto shall, where taken from the Tariff of Australia or New Zealand, be interpreted in the same way as they would be interpreted in the Tariff from which they are taken.

ARTICLE II.

(1) Subject to the provisions of the Customs Tariff of Australia, and except as hereinafter in this Agreement provided, Australia grants :—

(a) To goods of the kinds or classes enumerated in Schedule A hereto, being the produce or manufacture of New Zealand, when imported into Australia, the tariff rates indicated in the said Schedule A ;

(b) To all other goods being the produce or manufacture of New Zealand, when imported into Australia, the benefits of the British Preferential Tariff.

(2) The tariff advantages conceded by Clause (1) of this Article shall apply only to goods which have been shipped from New Zealand to Australia and have not been transhipped, or, if transhipped, then only if it is proved to the satisfaction of the Collector of Customs that the intended destination of the goods when originally shipped from New Zealand was Australia.

ARTICLE III.

(1) Subject to the provisions of the Customs Tariff of New Zealand, and except as hereinafter in this Agreement provided, New Zealand grants :—

(a) To goods of the kinds or classes enumerated in Schedule B hereto, being the produce or manufacture of Australia, when imported into New Zealand, the tariff rates and provisions indicated in the said Schedule B ;

(b) To all other goods being the produce or manufacture of Australia, when imported into New Zealand, the benefits of the British Preferential Tariff.

(2) The tariff advantages conceded by Clause (1) of this Article shall apply only to goods which after shipment from Australia have not entered into the commerce of or been subjected to any process of manufacture in any country the produce or manufactures of which are not entitled to be entered for duty under the British Preferential Tariff.

ARTICLE IV.

(1) With respect to goods of the kinds or classes enumerated in Schedule A hereto, and being the produce or manufacture of New Zealand, the Government of Australia shall not impose any Customs duty on any such goods admissible free of duty or increase the rate of any Customs duty on any other such goods entering Australia from New Zealand, except in either such case by mutual agreement or until after six calendar months' notice to the Government of New Zealand.

(2) With respect to the goods of the kinds or classes enumerated in Schedule B hereto, and being the produce or manufacture of Australia the Government of New Zealand shall not impose any Customs duty on any such goods admissible free of duty or increase the rate of any Customs duty on any other such goods entering New Zealand from Australia, except in either such case by mutual agreement or until after six calendar months' notice to the Government of Australia.

ARTICLE V.

Nothing in this Agreement shall be construed to affect the right of Australia or of New Zealand to impose new duties upon any goods for the protection of any new industry established or proposed to be established in Australia or New Zealand as the case may be; provided that such new duties do not exceed the duties for the time being in force with respect to similar goods imported from the United Kingdom into Australia or New Zealand as the case may be.

ARTICLE VI.

Nothing in this Agreement shall be construed to affect the right of Australia or New Zealand to collect or impose dumping duties or analogous special duties to meet abnormal trading conditions.

ARTICLE VII.

(1) Goods, the produce or manufacture of New Zealand, shall on importation into Australia be exempt from primage duty.

(2) Goods, the produce or manufacture of Australia, shall on importation into New Zealand be liable to the primage duty for the time being in force in New Zealand, provided only—

(a) That such duty does not exceed the primage duty chargeable on similar goods, the produce or manufacture of the United Kingdom; and

(b) That New Zealand undertakes to abolish such duty insofar as it relates to goods being the produce or manufacture of Australia as soon as financial conditions permit.

ARTICLE VIII.

(1) Goods imported into Australia and thereafter shipped to New Zealand, which if they had been imported direct from the country of origin to New Zealand would have been entitled to be entered under the British Preferential Tariff in New Zealand, shall, upon production of a certificate from the Customs Department of Australia 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 New Zealand.

(2) Goods imported into New Zealand, and thereafter shipped to Australia, which if they had been imported direct from the country of origin to Australia would have been entitled to be entered under the British Preferential Tariff in Australia, shall, upon production of a certificate from the Customs Department of New Zealand 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 Australia.

ARTICLE IX.

(1) Where with respect to any specific class of goods not enumerated in Schedule B to this Agreement and imported into New Zealand the rate of duty thereon under the New Zealand British Preferential Tariff is less than the rate of duty under the Australian British Preferential Tariff the following provisions shall apply—

- (a) His Majesty's Government in New Zealand may request His Majesty's Government in Australia to admit into Australia goods of such class being the produce or manufacture of New Zealand at the rate of duty chargeable on goods of that class under the New Zealand British Preferential Tariff.
- (b) If within three calendar months after the receipt of such request His Majesty's Government in Australia does not comply therewith His Majesty's Government in New Zealand may, without further notice, impose on goods of such class being the produce or manufacture of Australia a rate of duty not greater than the rate of duty for the time being in force in Australia on the like goods under the Australian British Preferential Tariff.

(2) Where with respect to any specific class of goods not enumerated in Schedule A to this Agreement and imported into Australia the rate of duty thereon under the Australian British Preferential Tariff is less than the rate of duty under the New Zealand British Preferential Tariff the following provisions shall apply—

- (a) His Majesty's Government in Australia may request His Majesty's Government in New Zealand to admit into New Zealand goods of such class being the produce or manufacture of Australia at the rate of duty chargeable on goods of that class under the Australian British Preferential Tariff.
- (b) If within three calendar months after the receipt of such request His Majesty's Government in New Zealand does not comply therewith His Majesty's Government in Australia may, without further notice, impose on goods of such class being the produce or manufacture of New Zealand a rate of duty not greater than the rate of duty for the time being in force in New Zealand on the like goods, under the New Zealand British Preferential Tariff.

ARTICLE X.

For the purposes of this Agreement, goods shall be deemed to be the produce or manufacture of Australia or of New Zealand, as the case may be, if conforming with the laws or regulations in force in the country of importation which apply to such goods when imported under its British Preferential Tariff, except that :—

- (1) In relation to goods imported into New Zealand which have been partially produced or partially manufactured in

Australia the expenditure in material produced in Australia and/or labour performed within Australia in each and every article shall not be less than one-half of the factory or works cost of such article in its finished state.

- (2) In relation to goods imported into Australia from New Zealand paragraph (b) of subsection one of Section 151A of the Customs Act 1901-1930 shall be read as if fifty per centum were substituted for seventy-five per centum.

ARTICLE XI.

(1) If in Australia goods of any class or kind the produce or manufacture of Australia are exempt from sales tax, goods of that class or kind the produce or manufacture of New Zealand shall, if imported into or sold in Australia, be exempt from sales tax.

(2) If in New Zealand goods of any class or kind the produce or manufacture of New Zealand are exempt from sales tax, goods of that class or kind the produce or manufacture of Australia shall, if imported into or sold in New Zealand, be exempt from sales tax.

ARTICLE XII.

No special rebate or bounty shall be granted by Australia or any State Government or any officially constituted body in Australia or by the Government of New Zealand or any officially constituted body in New Zealand in respect of the sugar contained in any goods exported from Australia or New Zealand as the case may be to New Zealand or Australia, if the result of such rebate or bounty would in effect be to reduce the price of refined sugar below the import parity of similar types of sugar (such import parity to include the amount of import duty on refined sugar for the time being levied in New Zealand).

ARTICLE XIII.

(1) Nothing in this Agreement shall apply to goods being the produce or manufacture of Norfolk Island imported into New Zealand or to goods being the produce or manufacture of New Zealand imported into Norfolk Island.

(2) Nothing in this Agreement shall apply to goods being the produce or manufacture of the Cook Islands imported into Australia or to goods being the produce or manufacture of Australia imported into the Cook Islands.

(3) Cocoa beans the produce of Western Samoa imported into Australia shall not be subjected to any higher duties of Customs than those paid on cocoa beans the produce of any British non-self-governing Colony or Protectorate or of any Territory governed under British mandate.

ARTICLE XIV.

(1) Publicity films (either positives or negatives) produced by or for the Government of the Commonwealth of Australia or produced by or for the Government of any State of the Commonwealth of Australia shall be admitted free of duty into New Zealand.

(2) Publicity films (either positives or negatives) produced by or for the Government of New Zealand shall be admitted free of duty into Australia.

(3) The exemption from duty stipulated in paragraphs (1) and (2) of this Article shall have effect, irrespective of the ownership of the films at the time of importation or whether or not they are to be exhibited through public theatres, provided that a certificate is given by a Department of State in the country in which the films were manufactured that such films were produced by or for the Government of that country for publicity purposes.

ARTICLE XV.

This agreement shall be subject to the approval of the Parliaments of Australia and New Zealand. Upon approval being given it shall be brought into force upon a date to be agreed upon between the Governments of Australia and New Zealand and shall remain in force until the expiration of six months from the date on which either Government shall have given to the other notice in writing of its intention to terminate the Agreement.

ARTICLE XVI.

On this Agreement being brought into force as herein provided, the Agreement made between the Commonwealth of Australia and the Dominion of New Zealand on the eleventh day of April, one thousand nine hundred and twenty-two, shall cease to have effect.

Dated this fifth day of September, one thousand nine hundred and thirty-three.

Signed on behalf of His Majesty's Government in the Commonwealth of Australia.

J. A. LYONS.

THOMAS W. WHITE.

Signed on behalf of His Majesty's Government in the Dominion of New Zealand.

J. G. COATES.

E. A. RANSOM.

SCHEDULE A.

Consec. No.	Item No.	Tariff Item.	Tariff Rates on Goods the Produce or Manu- facture of New Zea- land.
1	Ex 12 .. Ex 13 ..	Wine, New Zealand, containing not more than 40 per cent. of proof spirit, viz. :— (1) Sparkling, all kinds : per gallon or for six reputed quart bottles, or the reputed equivalent in bottles of a larger or smaller reputed capacity .. (2) Other kinds : per gallon or for six reputed quart bottles, or the reputed equivalent in bottles of a larger or smaller reputed capacity ..	10s. 4s.
2	37 ..	Bacon and Hams, partly or wholly cured ..	2d. per lb.
3	Ex 41 (A) ..	Cheese, viz. :— (1) Stilton (2) Other kinds	Free. 6d. per lb.
4	43 (B) ..	Coffee, roasted or ground; in liquid form; or mixed with milk or other substance ..	6d. per lb.
5	44 (E) ..	Confectionery, n.e.i., including Cocoa and Chocolate prepared for edible use, or potable use (not in powdered or granulated form); Bon-bons and mixed packets of Confectionery containing trinkets (gross weights); Sugar Candy; Medicated Confectionery; Cachous; and Crystallized or Candied Fruits ..	2d. per lb.
6	51 ..	Fish, viz. :— (B) Fresh, smoked or dried (but not salted), or preserved by cold process .. (C) Preserved in tins or other air-tight vessels including the weight of liquid contents— (1) Salmon (2) Crustaceans (3) Sardines (4) Other (D) Fish Pastes (E) Oysters, fresh, in the shell (F) N.e.i.	Free. Free. Free. Free. Free. Free. Free.
7	54 (A) ..	Fruits and vegetables, n.e.i., including Ginger, n.e.i., (Preserved in liquid, or partly preserved or pulped)— (1) Quarter-pints and smaller sizes (2) Half-pints and over quarter-pints (3) Pints and over half-pints (4) Quarts and over pints (5) Exceeding a quart (6) When preserved in spirituous liquid, additional duty to be paid on the liquid	35 per cent. ad val. 35 per cent. ad val. 35 per cent. ad val. 35 per cent. ad val. 35 per cent. ad val. 30s. per gal.
8	57 ..	Grain and pulse, not prepared or manufactured, viz. :— Ex (D) Oats Ex (D) Peas, viz.— (a) Wrinkled garden seed peas (b) Other	1s. 6d. per cental. Free. 1s. 6d. per cental.
9	Ex 58 (D) .. Ex 79 ..	Grain and pulse, prepared or manufactured, viz. :— Oatmeal and Rolled Oats	2s. 6d. per cental.
10	59 ..	Hay and Chaff	Free.
11	61 (B) ..	Jams, and Jellies, including Calves' Foot, but not Meat Jellies	2½d. per lb.
12	62 ..	Hops	9d. per lb.
13	66 .. 68 ..	Linseed	Free.

SCHEDULE A—continued.

[illegible]

SCHEDULE A—continued.

[illegible]

SCHEDULE A—continued.

Consec. No.	Item No.	Tariff Item.	Tariff Rates on Goods the Produce or Manu- facture of New Zea- land.
	114	Hats, Caps, and Bonnets— <i>continued</i> .	
		(F) (1) Felt Capelines for girls' and women's hats ..	25 per cent. ad val.
		(2) Felt Hats for girls and women; Berets; Girls' and Women's Caps (other than bathing) of any material; Hats n.e.i. and Bonnets ..	25 per cent. ad val.
		(G) Hoods other than of felt	25 per cent. ad val.
28	Ex 118 (A) ..	Floor rugs of wool or containing wool	Free.
29	Ex 117 ..	Blankets, Blanketing, and Rugs (other than floor rugs), of wool or containing wool	25 per cent. ad val.
30	136 ..	Iron and Steel— ..	Free.
		(A) Pig Iron	4s. 6d. per cwt.
31	Ex 141 ..	Lead Piping, and Composition Piping	
32	Ex 176 (F) Ex 208 (A) Ex 303 (A)	Agricultural Machines and Implements, namely :— Wool-presses	
33	Ex 161 (A) ..	Hay and Straw Baling Presses	
34	Ex 160 (A) ..	Threshing-machines and Threshing-mills	
35	Ex 161 (A) Ex 176 (F) Ex 208 (A)	Fibre-scutching Machines, Fibre Strippers Washers and Presses	
36	Ex 161 (A) Ex 162 Ex 163	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, Tur- nip-cutters, and Root-pulpers	Free.
37	Ex 163 (A) ..	Stump Jump Ploughs	
38	Ex 162 ..	Chaff-cutters, with or without bagging attachments, also parts and fittings peculiar to the foregoing ..	
39	171 (A) ..	Hay-rakes (Horse)	
40	Ex 162 Ex 163 (A)	Spring-tined Cultivators, Disc Harrows, Seed and Fertilizer Sowers or Drills combined or separate ..	
41	Ex 161 (A) Ex 176 (F)	Seed-cleaners and Seed-separators	10 per cent. ad val.
42	Ex 164 ..	Dairying Machines and Implements, viz. :— Churns, Cheese-presses, and Dairy-coolers	Free.
43	Ex 176 (F) ..	Curdmills, Curd agitators, Curd mixers, Butter-packers, Butter-workers, Butter-pounders	Free.
44	Ex 161 (A) ..	Milking Machines	Free.
45	Ex 164 ..	Pasteurizers	Free.
46	Ex 153 (C) Ex 153 (D) Ex 208 (A)	Knees, bends, elbows, junction and inspection boxes and covers, and other fittings, of cast-iron, for pipes, tubes, and tubing exceeding 3 in. in internal diameter ..	30 per cent. ad val.
47	Ex 161 or 176 (F)	Earthscoops and Ditching Machines	10 per cent. ad val.
48	Ex 170 (A) ..	Machinery, Dredging, and Excavating; and Grabs ..	10 per cent. ad val.
49	172 (B) ..	Clothes wringers for household use	20 per cent. ad val.
50	Ex 176 (F) ..	Washing-machines, clothes-washers, mangles, and clothes- wringers, other than for household use	20 per cent. ad val.
51	Ex 176 (F) ..	Wool-scouring Machines	20 per cent. ad val.
52	173 (A) ..	Weighing Machines, including Computing Weighing Machines; Weighbridges; Scales and Balances, n.e.i., including Computing Scales and Balances; Tanners' Measuring Machines; Chemists' Counter Scales; Spring Balances and Steelyards; Weights n.e.i.; Combined Bagging, Weighing, and Sewing Machines	20 per cent. ad val.
53	Ex 176 (F) ..	Pumps for raising or distributing liquids; vacuum- pumps, excluding those suitable for use with milking machines	20 per cent. ad val.

SCHEDULE A—continued.

Consec. No.	Item No.	Tariff Item.	Tariff Rates on Goods the Produce or Manu- facture of New Zea- land.
54	Ex 176 (F) ..	Vacuum pumps suitable for use with milking machines, imported separately	Free.
55	176 (I) (1) (2)	Pumps of the type used for vending petrol Mechanical pumping units for pumps of the type used for vending petrol	20 per cent. ad val. 20 per cent. ad val.
56	Ex 176 (F) } Ex 213 }	Coil Pipes	20 per cent. ad val.
57	Ex 176 (F) ..	Machines for mixing, such as Concrete, Cement, or Manure Mixers.	20 per cent. ad val.
58	Ex 176 (F) ..	Transmission Gear including plummer-blocks, couplings, collars, and friction-clutches, to connect engines with machinery for whatever purpose the machinery may be used	20 per cent. ad val.
59	Ex 176 (D) ..	Stone-crushing Machines, viz.:—Jaw-crushers (not in- cluding Elevators, Screens, or Separators) ..	20 per cent. ad val.
60	Ex 176 (F) } Ex 208 (A) }	Coal-screening Machinery; Screens, Metal, all kinds ..	20 per cent. ad val.
61	Ex 176 (D) } Ex 176 (F) }	Elevators, and Conveyors, including Mechanical Stokers	20 per cent. ad val.
62	Ex 176 (D) } Ex 176 (E) } Ex 176 (F) }	Winches, Cranes, Capstans, Windlasses, and Hoists ..	20 per cent. ad val.
63	Ex 176 (F) ..	Hydro-extractors, Wool-drying Machines, and Manure- drying Machines, not including Fans or Blowers ..	20 per cent. ad val.
64	Ex 177 (A) (2)	Locomotives	20 per cent. ad val.
65	Ex 178 (E) ..	Boilers, land, and marine; Feed-water Heaters; Steam Superheaters	20 per cent. ad val.
66	Ex 178 ..	Oil-engines not exceeding 100 brake-horse-power ..	15 per cent. ad val.
67	Ex 176 (F) } Ex 178 (E) }	Suction-gas Producers, Digesters	20 per cent. ad val.
68	Ex 178 (E) ..	Windmills	20 per cent. ad val.
69	Ex 180 (C) ..	Gas Cooking and Heating Appliances, including Gas Ranges	35 per cent. ad val.
70	187 ..	Nails, viz.:— (B) Rail-dogs or Brobs, Spikes Ex (C) Wire and other Nails n.e.i.	£2 per ton. £2 per ton.
71	Ex 187 (C) ..	Lead-headed Nails, and Galvanized Cup-headed Roofing- nails	25 per cent. ad val.
72	191 (A) .. (B) ..	Metal Bedsteads and Cots Metal Fenders and Fire-irons	25 per cent. ad val. 25 per cent. ad val.
73	192 ..	Brasswork Bronzework and Gunmetal work for general engineering and plumbing and other trades (other than Valves, Taps, Tobies, Hydrants, and similar articles of any material)	25 per cent. ad val.
74	Ex 192 } Ex 208 (A) }	Valves, Taps, Tobies, Hydrants, and similar articles, of any material	30 per cent. ad val.
75	197 (A) ..	Platedware, n.e.i.; Spoons, Forks, Butter Fish and Fruit Knives, plated or of mixed-metal; Cutlery, Spoons and Forks, partly or wholly of gold or silver, except when gold ferruled or silver ferruled only ..	25 per cent. ad val.
76	199 } 340 (D) }	Stereotypes, Electrotypes, Matrices, Half-tone and Line Blocks	25 per cent. ad val.
77	Ex 208 (A) ..	Galvanized-iron manufactures, made up from galvanized iron, or from plain sheet-iron, and then galvanized..	30 per cent. ad val.
78	Ex 208 (A) ..	Japanned and Lacquered Metalware	30 per cent. ad val.
79	Ex 208 (A) } Ex 208 (D) }	Tinware, and Tin Manufactures	30 per cent. ad val.

SCHEDULE A—continued.

Consec. No.	Item No.	Tariff Item.	Tariff Rates on Goods the Produce or Manufacture of New Zealand.
80	Ex 208 (A) ..	Upholsterers' spiral sofa-springs and similar upholsterers' springs	25 per cent. ad val.
81	Ex 208 (A) ..	Vacuum-pans, other than glass, porcelain, or enamel-lined, Heating Boilers, Washing Boilers	25 per cent. ad val.
82	Ex 204 (B) } Ex 227 (A) ..	Tallow, inedible— In packages exceeding 4 lb. net weight	Free.
83	Ex 228 ..	Whale Oil	Free.
84	Ex 229 (I) ..	Oils in vessels exceeding one gallon— Compounded rust resisting oil for the treatment of metal	Free.
85	231 ..	Paints and Colours, viz. :— (D) Kalsomine, Water Paints and Distempers, in powder form (G) (1) Ground in liquid; Paints and Colours prepared for use; Sheep Marking Oils; Enamels; Enamel Paints and Glosses	20 per cent. ad val. 20 per cent. ad val.
86	232 (A) ..	Varnishes; Varnish and Oil Stains; Lacquers; Japans; Berlin, Brunswick and Stoving Blacks and substitutes therefor; Liquid Sizes; Patent Knotting; Oil and Wood Finishes; Petrifying Liquids; Lithographic Varnish; Printers' Ink Reducer; Terebine; Liquid Dryers; Gold Size; Liquid Stain for Wood	20 per cent. ad val.
	(B) ..	Damp Wall Compositions including compositions for waterproofing cement	20 per cent. ad val.
	(C) ..	Compounded Thinners for nitro-cellulose and acetyl-cellulose varnishes and lacquers, n.e.i.	20 per cent. ad val.
87	Ex 255 (B) ..	Caseine	20 per cent. ad val.
88	255 (A) } 255 (C) }	Glue and Gelatine	20 per cent. ad val. or 2d. per lb. whichever rate returns the higher duty.
89	Ex 269 ..	Insecticides for agricultural uses	Free.
90	269 (A) ..	Sheep, Cattle, and Horse Washes, in liquid or powder form	Free.
91	277 ..	Carbonic Acid Gas, including the liquefied or compressed gas	1½d. per lb.
92	281 ..	Drugs and Chemicals, viz. :— (E) Lactose (Sugar of Milk)	15 per cent. ad val.
93	Ex 285 (A) ..	Medicines, viz. :— Preparations made from animal glands or tissues, viz. :— Liver extracts	Free.
94	291 ..	Timber, viz. :— (C) Logs, not sawn (E) New Zealand White Pine, undressed, n.e.i., for use in the manufacture of butter boxes (F) Timber, undressed, n.e.i., viz. :— Redwood (<i>Sequoia sempervirens</i>) and Western Red Cedar (<i>Thuja plicata</i>)— (1) In sizes of 12 inches x 6 inches (or its equivalent) and over (2) In sizes of 8 inches x 2 inches (or its equivalent) and upwards, and less than 12 inches x 6 inches (or its equivalent) (3) In sizes less than 8 inches x 2 inches (or its equivalent)	Free. Free. Free. Free.

SCHEDULE A—continued.

Consec. No.	Item No.	Tariff Item.	Tariff Rates on Goods the Produce or Manu- facture of New Zea- land.
	291 ..	Timber—continued. (G) Timber, undressed, viz.:— Douglas Fir (<i>Pseudotsuga Douglasii</i>) in sizes 12 inches x 6 inches (or its equivalent) and over, for use underground for mining purposes Free. (H) Timber, undressed, n.e.i., viz.:— Other— (1) In sizes of 12 inches x 10 inches (or its equivalent) and over Free. (2) In sizes of 7 inches x 2½ inches (or its equivalent) and upwards, and less than 12 inches x 10 inches (or its equivalent).. .. Free. (3) In sizes less than 7 inches x 2½ inches (or its equivalent) Free. (I) (1) Timber, undressed, n.e.i., in sizes not less than 4 inches in width and not less than 3 inches in thickness for the manufacture of boxes .. Free. (2) Timber, undressed, cut to size for making boxes .. Free.	
95	293 (A) ..	Timber, undressed, in sizes less than 7 feet 6 inches x 10½ inches x 2½ inches for use in the manufacture of Doors Free.	
96	299 (A) ..	Broom Stocks, being square timber rough sawn into sizes suitable for the manufacture of broom handles.. .. Free.	
97	Ex 292 (G) 292 (H)	} Picture and room mouldings 25 per cent. ad val.	
98	Ex 314 ..	Jewellery, rolled gold and imitation 25 per cent. ad val.	
99	Ex 315 ..	Jewellery, n.e.i., and Plate, gold or silver 25 per cent. ad val.	
100	Ex 320 (B) ..	Kinematographs n.e.i., including sound reproducing apparatus 20 per cent. ad val.	
101	Ex 179 (C) Ex 180 (E) (17) Ex 180 (F)	} Accessories for kinematographs, viz.:— Amplifiers, volume controls, loud speakers and switchboards, whether imported with kinematographs or separately Free.	
102	Ex 324 ..	Leather, viz.:— (A) Chamois Leather 15 per cent. ad val. (C) (3) Calf, other than Patent and Enamelled } (4) N.e.i. 15 per cent. ad val. (D) Belt Butts or 3d. per lb. whichever rate returns the higher duty.	
103	325 (A) ..	Leather Manufactures n.e.i.; Leather cut into shape; Harness n.e.i.; Razor Strops; Whips, including handles, keepers, thongs and lashes 25 per cent. ad val.	
	(B) ..	Harness and Buggy Saddles 20 per cent. ad val.	
104	Ex 326 ..	Leather belting 15 per cent. ad val. or 3d. per lb. whichever rate returns the higher duty.	
105	329 ..	Boots, Shoes, Slippers, Clogs, Pattens, and other Footwear (of any material), n.e.i.; Boot and Shoe Uppers and Tops (except of felt); Cork, Leather, or other Socks or Soles n.e.i. 35 per cent. ad val.	
106	334 (G) (3)	Paper Bags, n.e.i. 30 per cent. ad val.	

SCHEDULE A—continued.

Consec. No.	Item No.	Tariff Item.	Tariff Rates on Goods the Produce or Manufacture of New Zealand.
107	Ex 334 (D) (2) Ex 334 (K) Ex 334 (G)	Wrapping-paper, 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, viz.: In sheets not less than 20 in. by 15½ in. or the equivalent, or in rolls not less than 10 in. wide	6s. per cwt.
108	340 (A) ..	Stationery, manufactured; Bill Files and Letter Clips; Papers ruled or bordered by waterline or likewise; Date Cases and Cards; Albums of all kinds; Cards, and Booklets, viz., Printers', Menu, Christmas, and similar kinds; Scraps; Ink Bottles; Ink-wells; Ink Stands; Paper Knives; Memo. Slates and Tablets; Sealing and Bottling Wax; Postcards n.e.i.; Book-markers; Writing Desks (not being furniture); Writing Cases; Stationery Cases; Paper Binders; Card Hangers; Pen Racks; Bookbinders' Staples ..	25 per cent. ad val.
109	340 (B) ..	Books, viz.:—Account, Betting, Cheque, Copy, Copying, Drawing, Exercise, Guard, Letter, Memo., Pocket, Receipt, Sketch, and the like	25 per cent. ad val.
110	Ex 357 Ex 359 (F) (1) Ex 360	Carriages, Carts, Drays, Wagons, Perambulators, and the like Vehicles, and wheels for the same	20 per cent. ad val.
111	Ex 360 ..	Cars, Wagons, and Trucks, Railway and Tramway ..	20 per cent. ad val.
112	Ex 376 ..	Camera Covers and Cases of Leather	25 per cent. ad val.
113	Ex 376 ..	Leather Bags, Cases, Trunks, Portmanteaux, Purses, Wallets, Handbags, Purse-bags, Companions, Reticules, Satchels, or Valises, with or without fittings ..	25 per cent. ad val.
114	381 ..	Brushware and Materials therefor:— (C) Brushmakers' Horsehair Drafts (E) (1) Hair and Cloth Brushes (2) Tooth, Scrubbing, Paint and Varnish Brushes .. (3) Nail Brushes (4) Brushes n.e.i.	25 per cent. ad val. 25 per cent. ad val. 25 per cent. ad val. 25 per cent. ad val. 25 per cent. ad val.
115	Ex 390 (A) (1)	Cordage, Rope, and Twine, n.e.i. (excepting Reaper and Binder Twine and Yarn)	20 per cent. ad val.
116	391 ..	Reaper and Binder Twine and Yarn	6s. per cwt.
117	Ex 397 (A) ..	Cartridges, viz., shot gun	Free.
118	Ex 424 ..	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	Free.

SCHEDULE B.

Consec. No.	Item No.	Tariff Item.	Tariff Rates on Goods the Produce or Manu- facture of Australia.
1	Ex 2..	Cotton seed meal.. .. .	Free.
2	Ex 2..	Hay	Free.
3	3..	Chaff	Free.
4	4..	Grain and pulse, unground and unmanufactured, viz.:— Ex (4) Oats	1s. 6d. per cental.
		Ex (4) Peas, viz.:— (a) Wrinkled garden seed peas	Free.
		(b) Other kinds	1s. 6d. per cental.
5	5..	Grain and pulse, ground or <i>manufactured</i> , viz.:— Ex (6) Oatmeal and Rolled Oats	2s. 6d. per cental.
6	6..	Hops	9d. per lb.
7	7..	Onions	£1 per ton.
8	8..	Potatoes	£2 10s. per ton.
9	Ex 11	Vegetables, viz.:— (2) Fresh n.e.i.	25 per cent. ad val.
10	18	Coffee, roasted	5d. per lb.
11	19	Coffee, essence of, and essence of coffee mixed with milk or with any food substance whatsoever	25 per cent. ad val.
12	25	Bacon and hams	2d. per lb.
13	32	Confectionery including medicated confectionery, liquorice n.e.i., and sugared or crystallized fruits	27½ per cent. ad val.
14	35	Fish, viz.:— (2) Fish, fresh, smoked, dried, pickled, salted, pre- served by cold process, or preserved by sulphurous acid, n.e.i.	Free.
		(3) Fish, potted, and preserved—viz., <i>salmon</i> , in- cluding any liquor, oil, or sauce	Free.
		(4) Fish, potted, and preserved, n.e.i., including any liquor, oil, or sauce	Free.
		(NOTE.—The term "fish" is used in the Tariff in its widest sense, and includes shell-fish, crusta- ceans, and other foods obtained from the fisheries.)	
15	36	Fruits, dried—viz.:— Ex (1) Raisins	Free.
		With respect to raisins, the rate of Customs duty set forth in the General Tariff shall be deemed to be repealed and the following shall be substituted therefor, viz., 1d. per lb.	
16	37	Fruits, fresh—viz.:— (2) (a) Apricots, grapes, medlars, nectarines, passion- fruit, peaches, plums, quinces, tomatoes	2d. per lb.
		(b) Cherries	3d. per lb.
17	39	Fruits preserved in juice or syrup, viz.:— (1) Pineapples and prunes	25 per cent. ad val.
		(2) Other kinds	35 per cent. ad val.
		(Fruits preserved in juice or syrup, fortified with alcohol to any extent exceeding 40 per cent. of proof spirit, shall be charged 36s. per liquid gallon on such juice or syrup, in addition to the appropriate duty on the total value of the goods.)	
18	45	Jams, jellies, marmalade, and preserves	2½d. per lb.
19	49	Meats, potted or preserved (not including mutton birds)	2d. per lb.
20	Ex 53	Fish Pastes	Free.
21	Ex 61	Meats, fresh, smoked or preserved by cold process	10 per cent. ad val.

SCHEDULE B—continued.

Consec. No.	Item No.	Tariff Item.	Tariff Rates on Goods the Produce or Manufacture of Australia.
22	Ex 61	Soup, viz. :— Oyster soup and other fish soup, in powder or otherwise and whether in admixture with other substances or not	Free.
23	63	Soap, all kinds ; soap-powder, extract of soap, dry soap, soft-soap, liquid soap, soap solution ; washing or cleansing powders, crystals, pastes or liquids, n.e.i.	30 per cent. ad val. 15 per cent. ad val.
24	Ex 72	Sugar of Milk	
25	Ex 90	Wine, Australian, containing not more than 40 per cent. of proof spirit, viz. :— (1) Sparkling, all kinds ; per gallon, or for six reputed quart bottles, or the reputed equivalent in bottles of a larger or smaller reputed capacity (2) Other kinds ; per gallon, or for six reputed quart bottles, or the reputed equivalent in bottles of a larger or smaller reputed capacity	10s. 4s.
26	115	Essential oils, viz. :— (1) Eucalyptus	Free.
27	116	Gases, liquefied or compressed, viz. :— (2) Carbon dioxide or carbonic acid gas	1½d. per lb.
28	128	Rennet, in tablet form, or in liquid form in containers having a capacity of 1 pint or under ; rennet in powder, in <i>small packages</i> suitable for retail sale	25 per cent. ad val.
29	129	Rennet n.e.i.	15 per cent. ad val.
30	Ex 173	Rugs of wool or containing wool	25 per cent. ad val.
31	Ex 183	Textile piece-goods, of wool or containing wool, n.e.i.	25 per cent. ad val.
32	Ex 184	Blankets of wool or containing wool	25 per cent. ad val.
33	Ex 196	(1) Boots and shoes composed of canvas with rubber soles solutioned to the uppers, including goloshes (2) Boots, shoes, clogs, pattens, slippers, shoettes, sandals, overshoes, and other footwear n.e.i.	25 per cent. ad val. 35 per cent. ad val.
34	200	Leather, viz. :— (2) Chamois leather	15 per cent. ad val.
35	202	Leather laces ; vamps, and uppers ; leather cut into shapes ; clog and patten soles ; leather leggings	35 per cent. ad val.
36	Ex 204	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)	30 per cent. ad val.
37	Ex 246	Mouldings, in the piece, and panels, composed wholly of wood, suited for picture frames, cornices, walls, or ceilings	25 per cent. ad val.
38	Ex 282	Paper bags, all kinds, n.e.i.	30 per cent. ad val.
39	Ex 298	Wrapping-paper, 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	6s. per cwt.
40	212	Building materials, viz. :— (1) Roofing tiles, ridging, and finials, glass, and earthen	20 per cent. ad val.
41	Ex 327	Galvanized-iron manufactures, n.e.i., made up from galvanized iron, or from plain sheet iron, and then galvanized ; japanned or lacquered metalware	30 per cent. ad val.
42	Ex 346	Vacuum pumps suited for use with milking machines, imported separately	Free.

SCHEDULE B—continued.

Consec. No.	Item No.	Tariff Item.	Tariff Rates on Goods the Produce or Manu- facture of Australia.
43	353	Machinery, machines, engines, and <i>other appliances</i> , n.e.i., viz.:— Ex (1) Gas heating and gas cooking appliances .. Ex (2) <i>Oil-engines</i> not exceeding 100 brake horse power Ex (1) and (5) Valves, taps, tobies, hydrants, and similar articles, of any material Ex (5) Elevators, and conveyors, including mechanical stokers Ex (5) Heating boilers, washing boilers	35 per cent. ad val. 15 per cent. ad val. 30 per cent. ad val. 25 per cent. ad val. 25 per cent. ad val.
44	Ex 356	Brasswork, bronzework, and gunmetal work, for general engineering and plumbing and other trades. . . .	25 per cent. ad val.
45	Ex 356	Metal bedsteads, cots, fenders, and fireirons	25 per cent. ad val.
46	361	Nails, lead-headed, and galvanized cup-headed roofing nails	25 per cent. ad val.
47	362	Pipes, piping, tubes, and tubing (except coil pipes), viz.:— (7) Lead or composition	4s. 6d. per cwt.
48	373	Tinware, and tin manufactures, n.e.i.	30 per cent. ad val.
49	394	Oils in vessels capable of containing 1 gallon or more, viz.:— Ex (11) Compounded rust-resisting oil for the treat- ment of metal	Free.
50	399	Timber, viz.:— Logs, round, <i>unworked</i>	Free.
51	404	Timber rough sawn or <i>rough hewn</i>	Free.
52	405	Timber sawn dressed	7s. 6d. per 100 super ft.
53	Ex 419	Corn-millet brooms	30 per cent. ad val.
54	Ex 425	Reaper and binder twine and yarn	6s. per cwt.