

CUSTOMS ACTS AMENDMENT BILL

EXPLANATORY NOTE

THE main purpose of this Bill is to give effect to the resolutions of the House of Representatives passed on 21 July 1960, altering parts of the Customs Tariff, reducing the Customs and excise duties on cigarettes, tobacco, and motor spirits, and reducing the sales tax on motor vehicles.

The Bill also provides for a duty on liquid sugar solution produced in manufacturing warehouses.

PART I

CUSTOMS DUTIES

Clause 2 provides that this Part is to be read with the Customs Act 1913.

Clause 3: Subclause (1) repeals so much of the Customs Tariff as relates to the Tariff items listed in the subclause.

Subclause (2) repeals so much of the appropriate Schedules to the Trade Agreement (New Zealand and Canada) Ratification Act 1932, the Trade Agreement (New Zealand and Australia) Ratification Act 1933, and the General Agreement on Tariffs and Trade Act 1948 as relates to the Tariff items repealed by *subclause (1)*.

Subclause (3) abolishes all existing Customs duties and exemptions in respect of goods included in the Tariff items that are repealed.

Subclauses (4) and (5) revoke the existing exemptions from surtax and primage duty; and *subclause (6)* consequentially revokes the Orders in Council listed in the *Eleventh* Schedule.

Subclause (7) is a savings provision relating to surtax and primage duty generally.

Clause 4 substitutes for the Tariff items and duties repealed by *clause 3* the items and duties set out in the *First, Second, Third, and Fourth* Schedules.

Subclause (1) relates to the Customs Tariff as enacted in the 1934 Amendment Act. *Subclause (2)* relates to the Trade Agreement between New Zealand and Canada. *Subclause (3)* relates to the Trade Agreement between New Zealand and Australia. *Subclause (4)* relates to the General Agreement on Tariffs and Trade.

For comparison of the new items and duties with the repealed ones, reference should be made to the printed Resolutions from the Committee of Ways and Means of 21 July 1960, where the existing rates under each of the Acts affected are set out in a convenient form in Column 1 and the new rates are set out in Column 2.

In the Bill, further changes have been made in Tariff items 180 (7), 192 (1), 214, and 357 (6) (a).

Clause 5: The effect of the amendment made by this clause is that where a Tariff item provides for any approval or determination of the Minister, the approval or determination will come into force when it is given or on any specified earlier or later date.

Clause 6 substitutes for the exemptions from surtax revoked by *clause 3* the new exemptions set out in the *Fifth* Schedule.

Clause 7 substitutes for the exemptions from primage duty revoked by *clause 3* the new exemptions set out in the *Sixth* Schedule.

Clause 8 reduces, in respect of cigarettes, tobacco, and motor spirits, the additional duties imposed by section 3 of the Customs Acts Amendment Act 1958. The substituted duties are set out in the *Seventh* Schedule.

Clause 9: At present, an excise duty of 1d. per lb is payable, under section 6 (1) of the Customs Acts Amendment Act 1932-33, on sugar produced in manufacturing warehouses. This clause imposes the same duty on the granular sugar content of liquid sugar solution so produced.

Clause 10: The effect of this clause is that the new duties and exemptions will not apply in the Cook Islands unless they are brought into force there by Order in Council.

PART II

TOBACCO DUTY

Clause 11 provides that this Part is to be read with the Tobacco Act 1908.

Clause 12 replaces section 9 of the Customs Acts Amendment Act 1958. It reduces in respect of tobacco and cigarettes manufactured in New Zealand the additional excise duties imposed by the 1958 Act. The reduced rates correspond to the reduced rates of Customs duties on imported tobacco and cigarettes provided for in *clause 8* and the *Seventh* Schedule.

PART III

SALES TAX

Clause 13 provides that this Part is to be read with the Sales Tax Act 1932-33.

Clause 14 reduces to 33½ per cent the rate of sales tax payable on motor vehicles, including trailers but excluding motor cycles (see the *Eighth* Schedule).

Clause 15 replaces section 13 of the Customs Acts Amendment Act 1958, and provides that the discount for prompt payment of sales tax, where the rate of tax is 33½ per cent, is to be ¾ per cent of the tax.

Clause 16 is consequential on the rewriting of Tariff items effected by *clauses 3 and 4*. It substitutes the exemptions from sales tax set out in the *Ninth* Schedule for the existing ones set out in the *Tenth* Schedule, and revokes the latter exemptions.

PART IV

MISCELLANEOUS PROVISIONS

Clause 17 ratifies the resolutions passed by the House on 21 July 1960, so that they have effect up to the passing of the Bill.

Clause 18: This clause relates to the changes in Tariff items mentioned at the end of the note to *clause 4*. The effect is that goods entered during the currency of the resolutions are not to be subject to any higher duty by reason only of those changes; and where the duty paid under the resolutions is higher than the duty chargeable under the Bill a refund may be made.

Clause 19 is a savings clause relating to the recovery and enforcement of existing duties, sales tax, and penalties that have become payable before the passing of the Bill.

Hon. Mr Boord

CUSTOMS ACTS AMENDMENT

ANALYSIS

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4. Tariff items and duties substituted	13. This Part to be read with Sales Tax Act 1932-33
5. Approvals and determinations under Tariff	14. Reduction of sales tax on motor vehicles
6. Exemptions from surtax	15. Rate of discount for prompt payment
7. Exemptions from primage duty	16. Exemptions from sales tax
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11. This Part to be read with Tobacco Act 1908	17. Ratification of certain resolutions
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A BILL INTITULED

An Act to amend the Customs Acts

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 1960.

No. 59—1

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). 5

3. Tariff items repealed and duties abolished—(1) The Tariff, being the First Schedule to the Customs Acts Amendment Act 1934 as heretofore altered, is hereby amended by repealing so much thereof as relates to Tariff items 20, 38, 47, 52 (2), 61, 67, 104, 105 (3), 119, 136 (4), 155, 156, 168, 173, 180, 183 (2), 183 (3), 184, 192, 199, 200 (2) (d), 201, 205, 214, 246, 248, 269, 270, 278, 279, 296, 310, 312, 325, 333, 338, 351 (14), 354, 356 (3), 357 (6), 357 (10) (c), 357 (11), 359, 360, 361, 362 (6), 362 (7), 362 (8), 376, 386, 394 (3), 419, 421, 442, and 449. 10 15

(2) The following enactments, namely—

- (a) Schedule B to the Appendix to the Trade Agreement (New Zealand and Canada) Ratification Act 1932; 20
- (b) Schedule B to the Appendix to the Trade Agreement (New Zealand and Australia) Ratification Act 1933; and
- (c) Schedule XIII to the General Agreement on Tariffs and Trade, as set out in the First Schedule to the General Agreement on Tariffs and Trade Act 1948, and the Second Schedule to that Act— 25

as heretofore altered, are hereby amended by repealing so much thereof as relates to any of the Tariff items specified in subsection (1) of this section, or to any part of any such item or to any goods included in any such item or part. 30

(3) All duties of Customs, and all exemptions from such duties, imposed or allowed under the enactments amended by this section in respect of the goods included in the said Tariff items are hereby abolished. 35

(4) All exemptions from surtax in respect of any goods included in any of the said Tariff items and admissible under the British Preferential Tariff or the General Tariff are hereby revoked.

*1957 Reprint, Vol. 3, p. 545
Amendments: 1958, No. 33; 1959, No. 45

(5) All exemptions from primage duty in respect of any goods included in any of the said Tariff items are hereby revoked.

5 (6) The Orders in Council specified in the Eleventh Schedule to this Act are hereby consequentially revoked.

(7) Except as otherwise provided in this Act, nothing in this Act shall affect in any way the provisions of section 5 of the Customs Acts Amendment Act 1930 (which relates to surtax) or of section 4 of the Customs Acts Amendment Act 10 1931 (which relates to primage duty), or of any other enactment relating to surtax or to primage duty.

4. Tariff items and duties substituted—(1) The Tariff is hereby further amended by inserting, in their appropriate numerical order, the Tariff items and the rates of duty (if 15 any) specified in the First Schedule to this Act.

(2) The Trade Agreement (New Zealand and Canada) Ratification Act 1932 is hereby further amended by inserting in Schedule B to the Appendix to that Act, in their appropriate numerical order, the Tariff items and the rates of duty 20 (if any) specified in the Second Schedule to this Act.

(3) The Trade Agreement (New Zealand and Australia) Ratification Act 1933 is hereby further amended by inserting in Schedule B to the Appendix to that Act, in their appropriate numerical order, the Tariff items and the rates of duty 25 (if any) specified in the Third Schedule to this Act.

(4) The General Agreement on Tariffs and Trade Act 1948 is hereby further amended—

(a) By inserting in Schedule XIII to the General Agreement on Tariffs and Trade (as set out in the First 30 Schedule to that Act), in their appropriate numerical order, the Tariff items and the rates of duty (if any) specified in Parts I and II of the Fourth Schedule to this Act:

(b) By inserting in the Second Schedule to that Act, in 35 their appropriate numerical order, the Tariff items and the rates of duty specified in Part III of the Fourth Schedule to this Act.

5. Approvals and determinations under Tariff—The principal Act is hereby amended by inserting, after section 131, the 40 following section:

“131A. Where in any Tariff item provision is made for any approval or determination to be given or made by the Minister in respect of goods of any class or kind, any such approval or determination shall come into force on the date on which it is given or made, or on such earlier or later date as may be specified therein in that behalf.” 5

6. Exemptions from surtax—The following goods are hereby exempted from the surtax imposed by section 5 of the Customs Acts Amendment Act 1930, namely:

- (a) Goods of the kinds or classes specified in Part I of the Fifth Schedule to this Act, being goods admissible under the British Preferential Tariff: 10
- (b) Goods of the kinds or classes specified in Part II of the said Fifth Schedule, being goods admissible under the General Tariff: 15
- (c) Goods of the kind or classes specified in Part III of the said Fifth Schedule, being goods admissible under either of those Tariffs.

7. Exemptions from primage duty—Goods of the kinds or classes specified in the Sixth Schedule to this Act are hereby exempted from the primage duty imposed by section 4 of the Customs Acts Amendment Act 1931. 20

8. Reduction of additional Customs duties in respect of certain goods—(1) Notwithstanding anything to the contrary in any Act but subject to the provisions of section 143 of the principal Act, in respect of goods of the kinds or classes specified in the Seventh Schedule to this Act that are imported into New Zealand or entered therein for home consumption after the passing of this Act there shall be payable, instead of the duties imposed by section 3 of the Customs Acts Amendment Act 1958 (as modified by the Customs Tariff (Motor Spirits) Order 1959 and the Customs Tariff (Motor Spirits) Order (No. 2) 1959), but in addition to the duties fixed in respect of such goods by or pursuant to any other Act, further duties of Customs at the appropriate rate specified in the third column of the said Seventh Schedule. 30

(2) Notwithstanding anything in section 5 of the Customs Acts Amendment Act 1930, or in any other enactment, surtax shall not be payable in respect of the additional duties imposed by subsection (1) of this section. 40

(3) The First Schedule to the Customs Acts Amendment Act 1958 is hereby amended by repealing so much thereof as relates to Tariff items 74, 75, 79, 80, 394 (7), and 395 (2).

(4) The Customs Tariff (Motor Spirits) Order 1959, the 5 Customs Tariff (Motor Spirits) Order 1959, Amendment No. 1, and the Customs Tariff (Motor Spirits) Order (No. 2) 1959 are hereby revoked.

9. Duty on liquid sugar solution produced in manufacturing warehouses—Section 6 of the Customs Acts Amendment Act 10 1932–33 is hereby amended by adding to subsection (1) the following words:

“On liquid sugar solution One penny the pound on the 15 weight of sugar contained in the solution as determined by means of the Brix hydrometer or other similar instrument.”

10. Special provisions as to Cook Islands—(1) The duties and exemptions from duty provided for in this Part of this 20 Act shall not be in force in the Cook Islands unless and until the Governor-General by Order in Council so determines, and until an Order in Council under this section comes into force the duties and exemptions in force in those Islands on the passing of this Act shall continue to be in force and 25 allowed.

(2) On the coming into force of any such Order in Council the duties and exemptions provided for in this Part of this Act in respect of any goods shall be in force in the Cook 30 Islands, and the duties and exemptions in force in those Islands with respect to such goods on the passing of this Act shall be deemed to be altered accordingly:

Provided that nothing in this section shall affect the provisions of Part XXI of the principal Act.

PART II

TOBACCO DUTY

35 **11. 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.

12. Reduction of additional excise duty on certain classes of tobacco manufactured in New Zealand—(1) Instead of the duties fixed by section 9 of the Customs Acts Amendment Act 1958, but in addition to the duties fixed by subsection (1) of section 22 of the Customs Acts Amendment Act 1934 and section 7 of the Customs Acts Amendment Act 1942, there shall be levied, collected, and paid on tobacco manufactured in New Zealand that is entered for home consumption after the passing of this Act the further excise duties herein-after specified in respect of the following classes of such tobacco, namely:

- | | | | |
|--|-------|--|----|
| (a) On tobacco, cut | | Eight shillings and seven pence the pound. | |
| (b) On other tobacco | | Eight shillings and nine pence the pound. | 15 |
| (c) On cigars and snuff | | Six shillings the pound. | |
| (d) On cigarettes— | | | |
| (i) Not exceeding in weight two and a half pounds the thousand | | Thirty shillings and six-pence the thousand. | 20 |
| (ii) Exceeding in weight two and a half pounds the thousand | | Twelve shillings and two-pence the pound. | |

(2) Section 9 of the Customs Acts Amendment Act 1958 is hereby repealed.

PART III

SALES TAX

13. This Part to be read with Sales Tax Act 1932–33—This Part of this Act shall be read together with and deemed part of the Sales Tax Act 1932–33 (in this Part referred to as the principal Act).

14. Reduction of sales tax on motor vehicles—(1) In respect of goods of the class or kind specified in the Eighth Schedule to this Act, except any such goods that are exempt from sales tax, there shall, subject to the provisions of the principal Act, be levied, collected, and paid, instead of sales

tax at the rate imposed by section 12 of the Customs Acts Amendment Act 1958, sales tax at the rate of thirty-three and one-third per cent of the sale value of all such goods—

- 5 (a) Sold by a wholesaler, after the passing of this Act, otherwise than to a licensed wholesaler for resale by him; or
- (b) Manufactured by a manufacturing retailer, after the passing of this Act, for use by him or for sale otherwise than to a licensed wholesaler for resale by
- 10 (c) Imported into New Zealand after the passing of this Act, and entered therein for home consumption under the Customs Act 1913 otherwise than by a licensed wholesaler for sale by him.

15 (2) With respect to sales tax paid on any goods by an importer pursuant to this section, the following provisions shall apply:

- 20 (a) On the sale of any such goods by the importer to a licensed wholesaler, for resale, or for use by the licensed wholesaler in the manufacture of goods for sale, the importer shall, on application to the Collector and on compliance with the prescribed conditions, be entitled to a refund of the sales tax paid by him on the goods sold by him as aforesaid:
- 25 (b) On the sale of any such goods by the importer to a manufacturing retailer for use by him in the manufacture of goods for sale, the importer shall, on satisfying the Collector that the goods sold by him have been actually used by the manufacturing
- 30 retailer as aforesaid, and on compliance with the prescribed conditions, be entitled to a refund of the sales tax paid by him on the goods sold by him and actually used as aforesaid.

(3) Subsection (1) of section 11 of the principal Act, as
35 amended by section 22 of the Finance Act 1940 and modified by section 10 of the Customs Acts Amendment Act 1942, shall be read subject to the foregoing provisions of this section. Any reference in the principal Act or in any other
40 Act to the said subsection (1) shall, unless the context otherwise requires, be hereafter construed to include a reference to subsection (1) of this section.

(4) Section 12 of the Customs Acts Amendment Act 1958 and the Second Schedule to that Act are hereby repealed.

15. Rate of discount for prompt payment—(1) Notwithstanding anything in section 21 of the principal Act, as amended by section 23 of the Finance Act 1940 and section 15 of the Customs Acts Amendment Act 1942, where sales tax in respect of any goods is payable at the rate of thirty-three and one-third per cent of the sale value thereof, and such tax is paid on or before the date on which it is payable in accordance with the provisions of the principal Act, the taxpayer shall be entitled only to a discount at the rate of three-quarters per cent of the sales tax so payable. 5
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(2) Section 13 of the Customs Acts Amendment Act 1958 is hereby repealed.

16. Exemptions from sales tax—(1) Subject to the provisions of this section, goods of the classes or kinds specified in the Ninth Schedule to this Act shall be exempt from sales tax. 15

(2) The Governor-General may from time to time, by Order in Council, revoke the exemption from sales tax of any goods of a class or kind exempted under this section.

(3) Every Order in Council under this section shall come into force on the date of its notification in the *Gazette* or on such earlier or later date as may be specified in that behalf in the Order. 20

(4) All exemptions from sales tax heretofore made, pursuant to the principal Act, in respect of goods of the classes or kinds specified in the Tenth Schedule to this Act are hereby revoked. 25

(5) The Sales Tax Exemption Order 1955 is hereby consequentially amended by revoking so much of the Second Schedule as relates to the items of the Customs Tariff specified in the Tenth Schedule hereto. 30

(6) The Sales Tax Exemption Order (No. 4) 1955 is hereby consequentially amended by revoking so much of the Second Schedule as relates to item 20 of the Customs Tariff.

(7) The Sales Tax Exemption Order 1957 is hereby consequentially amended by revoking so much of the Second Schedule as relates to paragraph (c) of item 357 (10) of the Customs Tariff. 35

PART IV

MISCELLANEOUS PROVISIONS

17. **Ratification of certain resolutions**—(1) Every resolution of the House of Representatives passed on the twenty-
5 first day of July, nineteen hundred and sixty, purporting to abolish or impose any duties of Customs or excise, or to abolish or impose sales tax, or to revoke or create any exemptions from any such duties or sales tax, shall be deemed to have taken effect and to have had the force of law, according
10 to its tenor, and to have so continued until the passing of this Act.

(2) Every such resolution as is mentioned in subsection (1) of this section shall be deemed to be revoked on the passing of this Act:

15 Provided that all duties and all sales tax that, by virtue of the said resolutions, have become due and payable since the passing thereof and before the passing of this Act, and all penalties and forfeitures that have been incurred, shall be recovered and enforced notwithstanding the revocation of the
20 said resolutions by this section.

18. **Goods entered during currency of resolutions not to be affected by altered rates of duty**—(1) No additional duty shall be chargeable in respect of goods entered for home consumption during the currency of any resolution referred
25 to in section 17 of this Act by reason merely of the fact that the duties or exemptions imposed or created by that resolution have been altered by this Act.

(2) When any duty has been paid under the authority of any such resolution in excess of the duty payable under this
30 Act the Collector may allow a refund of the excess.

19. **Saving of existing rights of action**—All duties of Customs and excise, and all sales tax, that have become due and payable, and all penalties and forfeitures that have been incurred, before the passing of this Act shall be recovered
35 and enforced in the same manner as if this Act had not been passed.

SCHEDULES

Section 4 (1)

FIRST SCHEDULE

SUBSTITUTED PROVISIONS OF THE CUSTOMS TARIFF (BEING THE FIRST SCHEDULE TO THE CUSTOMS ACTS AMENDMENT ACT 1934)

NOTE—The symbol “%” means per cent ad valorem.

Item No.	Tariff Item	British Preferential Tariff	General Tariff
20	<i>Fruit juices, unsweetened, in bulk, viz:</i>		
	(1) Such kinds as may be approved by the Minister	Free	Free
	(2) Other kinds	22½%	22½%
38	(1) Partially preserved fruit, fruit preserved by sulphurous acid, n.e.i.	1½d. per lb	1½d. per lb
	(2) Fruit pulp, crushed fruit, minced fruit, fruit-pastes, n.e.i., viz:		
	(a) Apricot, raspberry, tomato, and such other kinds as may be determined by the Minister	25%	25%
	(b) Other kinds	1½d. per lb	1½d. per lb
47	Macaroni, vermicelli, spaghetti, egg noodles, and similar products, n.e.i., viz:		
	(1) Packed for retail sale	25%	50%
	(2) Other	15%	40%
52	Nuts, and preparation thereof, viz:		
	(2) Pastes, meals, and similar preparations, n.e.i., of almonds or nuts, not being animal foods, viz:		
	(a) Peanut butter	25%	40%
	(b) Other kinds	Free	6d. per lb
61	Provisions, viz:		
	(1) Soups, viz:		
	(a) Oyster soup and other fish soup, in powder or otherwise and whether in admixture with other substances or not	10%	45%
	(b) Soups, other than oyster soup and other fish soup, in powder or otherwise and whether in admixture with other substances or not	10%	45%
	(2) Spaghetti and similar products, cooked, whether or not in combination with other food substances	30%	50%
	(3) Custard powder, egg-powder, blancmange-powder	10%	45%
	(4) Fish pastes	20%	45%
	(5) Meats, fresh, smoked or preserved by cold process	20%	45%
	(6) Canned beans	20%	45%
	(7) N.e.i.	20%	45%
67	(1) Confectioners' moulding-starch; potato flour; rice flour	Free	1d. per lb
	(2) Arrowroot; sago; tapioca	Free	1d. per lb
	(3) Cornflour	Free	1d. per lb
104	(1) Disinfectants n.e.i., viz:		
	(a) Packed for retail sale	22½%	32½%
	(b) Other kinds, viz:		
	(i) As may be determined by the Minister	12½%	22½%
	(ii) Other	Free	10%
	(2) Weed and scrub killing preparations, n.e.i.; growth regulating and promoting substances and preparations, n.e.i., for agricultural uses, viz:		
	(a) Packed for retail sale	22½%	32½%
	(b) Other kinds, viz:		
	(i) As may be determined by the Minister	12½%	22½%
	(ii) Other	Free	10%
	(3) Sheep-dip	Free	10%

FIRST SCHEDULE—continued

Item No.	Tariff Item	British Preferential Tariff	General Tariff
105	Drugs and chemicals, viz: (3) Chlorinated lime; hydrogen peroxide; sulphur (other than <i>colloidal</i> sulphur and preparations thereof and crude sulphur in bulk) ..	Free	Free
119	<i>Insecticides and fungicides</i> (including <i>colloidal</i> sulphur and preparations thereof), for <i>agricultural</i> uses, and for such other purposes as may be approved by the Minister, viz: (1) <i>Packed for retail sale</i> (2) Other kinds, viz: (a) As may be determined by the Minister .. (b) Other	22½% 12½% Free	22½% 12½% Free
136	Apparel, clothing, and hosiery, viz: (4) Gloves and mittens, viz: (a) Of types <i>specialy suited</i> for industrial, scientific, or <i>similar</i> purposes, as may be approved by the Minister (b) N.e.i., viz: (i) Composed wholly or <i>principally</i> of leather .. (ii) Composed wholly or <i>principally</i> of textile (including knitted or crocheted), viz: (A) <i>Work</i> gloves (B) Other (iii) Composed wholly or <i>principally</i> of rubber or <i>plastic</i> (iv) Other kinds	Free 20% 20% 15% 27½% or 9d. per pr. 20%	25% 50% 50% 50% 65% or 9d. per pr. + 37½% ad val. 50%
155	<i>Felt piece-goods</i> , n.e.i., and <i>felted textiles in the piece</i> , viz: (1) As may be approved by the Minister and under such conditions as he may prescribe .. (2) Other kinds	Free 27½%	10% 37½%
156	Omitted.		
168	(1) Lace, and laces, n.e.i. (2) Ribbons n.e.i.	Free 20%	40% 45%
173	<i>Rugs</i> , n.e.i., not <i>suted</i> for use as floor coverings, viz: (1) Of wool or containing wool (2) Other kinds	20% 30% or 5s. each	45% 45% or 5s. each + 15% ad val.
		whichever rate returns the higher duty	
180	(1) Textile <i>piece-goods</i> , woven, of pure silk, whether <i>plain</i> , hemmed, whipped, or <i>similarly worked</i> .. (2) Textile <i>piece-goods</i> , woven, of raffia fibre, whether <i>plain</i> , hemmed, whipped, or <i>similarly worked</i> .. (3) Textile <i>piece-goods</i> , woven, of jute, whether <i>plain</i> , hemmed, whipped, or <i>similarly worked</i> .. (4) Textile <i>piece-goods</i> , namely, moquettes, composed wholly of cotton, whether <i>plain</i> , hemmed, whipped, or <i>similarly worked</i>	Free Free Free Free	15% 15% 15% 15%

FIRST SCHEDULE—continued

Item No.	Tariff Item	British Preferential Tariff	General Tariff
	(5) Textile <i>piece-goods</i> , namely, moquettes, tapestry and tickings, composed of cotton (other than moquettes composed wholly of cotton), linen, jute, hemp or other vegetable fibre, or of combinations of these materials with one another, or with any other material (except wool or hair), whether <i>plain</i> , hemmed, whipped, or <i>similarly worked</i> , provided that such <i>piece-goods</i> do not contain more than 50 per cent by weight of silk, of imitation silk, of artificial silk, or of combinations of the same	Free	15%
	(6) Knitted or lockstitched <i>piece-goods</i> composed wholly or <i>principally</i> of silk or <i>man-made fibres</i> , <i>plain</i> or merely hemmed, whipped, or <i>similarly worked</i> , viz:		
	(a) As may be determined by the Minister	25% or 3s. per lb	40% or 3s. per lb + 15% ad val.
		whichever rate returns the higher duty	
	(b) Other	Free	25%
	(7) Knitted <i>piece-goods</i> composed wholly or <i>principally</i> of cotton, n.e.i., <i>plain</i> or merely hemmed, whipped, or <i>similarly worked</i> , viz:		
	(a) As may be approved by the Minister and under such conditions as he may prescribe	Free	15%
	(b) Other kinds	3s. per lb	3s. per lb + 15% ad val.
	(8) Textile <i>piece-goods</i> , woven, containing in any proportion <i>man-made discontinuous fibres</i> (e.g. <i>staple fibres</i>) but not containing wool or hair, and weighing not less than 6 ounces per square yard, whether <i>plain</i> , hemmed, whipped, or <i>similarly worked</i> , viz:		
	(a) As may be approved by the Minister	Free	15%
	(b) Other kinds	20%	55%
	(9) Textile <i>piece-goods</i> , other kinds, of cotton, linen, jute, hemp, other vegetable fibre, silk, <i>man-made fibres</i> , or of combinations of these materials with one another, or with any other material (except wool or hair), whether <i>plain</i> , hemmed, whipped, or <i>similarly worked</i>	Free	15%
	(10) <i>Plain</i> tablecloths, table napkins, towels, quilts, sheets, and <i>similar plain</i> articles, n.e.i., which have been manufactured merely by cutting, hemming, or any <i>similar</i> operation, wholly from textile <i>piece-goods</i> of cotton, linen, jute, hemp, other vegetable fibre, silk, <i>man-made fibres</i> , or of combinations of these materials with one another, or with any other material (except wool or hair)	Free	15%
183	Textile <i>piece-goods</i> , including textiles of wool, or containing wool, viz:		
	(2) N.e.i., viz:		
	(a) Of wool, or containing wool	20%	45%
	(b) Other kinds	20%	45%

FIRST SCHEDULE—continued

Item No.	Tariff Item	British Preferential Tariff	General Tariff
184	(1) <i>Blankets</i> , viz: (a) Of wool or containing wool (b) Other kinds	20% 30% or 5s. each	45% 45% or 5s. each + 15% ad val.
whichever rate returns the higher duty			
192	(2) All articles n.e.i. made of textile, felt, or other piece-goods, or of any combination of the same, wholly or partly made up or manufactured, and not being apparel or clothing either wholly or partly made up Yarns, viz: Cotton, silk, <i>man-made fibres</i> , or mixtures of the foregoing, viz: (1) Containing in any proportion <i>discontinuous man-made fibres</i> or <i>bulked continuous man-made fibres</i> , and weighing more than 150 grammes per 9000 metres (150 denier), viz: (a) As may be approved by the Minister and under such conditions as he may prescribe (b) Other (2) Other kinds	20%	45%
199	(1) Composed wholly or <i>principally</i> of <i>rubber</i> or <i>plastic</i> , viz: (a) As may be approved by the Minister and under such conditions as he may prescribe (b) Other	Free 25% Free	10% 45% 10%
200	(2) Pipes, piping, tubes, and tubing (including hose and hoses), <i>flexible</i> , n.e.i., viz: (1) Composed wholly or <i>principally</i> of <i>rubber</i> or <i>plastic</i> , viz: (a) As may be approved by the Minister and under such conditions as he may prescribe (b) Other (2) Composed wholly or <i>principally</i> of leather .. (3) Other kinds Leather, viz: (2) Dressed leather, viz: (d) N.e.i., viz: (i) Bovine cattle leather (ii) Goat and kid skin leather declared by a manufacturer for use in the manufacture of such goods as may be approved by the Minister and under such conditions as the Minister may prescribe .. (iii) Goat and kid skin leather, other .. (iv) <i>Persians</i> (v) Sheep and lamb skin leather (other than <i>persians</i>) (vi) Other kinds	Free 25% or 2d. per ft	25% 50% or 2d. per ft + 25% ad val.
whichever rate returns the higher duty			
25% Free		50% 25%	
whichever rate returns the higher duty			
20% or 9d. per sq. ft.		40% or 9d. per sq. ft. + 20% ad val.	
whichever rate returns the higher duty			
20% or 9d. per sq. ft.		20% or 9d. per sq. ft.	
whichever rate returns the higher duty			
20% or 9d. per sq. ft.		40% or 9d. per sq. ft. + 20% ad val.	
whichever rate returns the higher duty			
Free		Free	

FIRST SCHEDULE—continued

Item No.	Tariff Item	British Preferential Tariff	General Tariff
201	Leather board or composition board, composed of skivings, split leathers, leather scraps, or the same mixed with other material, cemented and pressed together, cut into shapes or otherwise	25% or 6d. per lb	30% or 7½d. per lb
		whichever rate returns the higher duty	
205	Rubber and plastic, and articles manufactured therefrom, viz:		
	(1) Natural rubber, balata, gutta-percha, and similar natural gums (including natural latex, whether or not stabilised), synthetic rubbers (including synthetic latex, whether or not stabilised), and factice derived from oils, unmanufactured	Free	Free
	(2) Reclaimed rubber, unmanufactured	Free	Free
	(3) Waste and scrap rubber	Free	Free
	(4) Rubber, compounded but not vulcanised, and articles composed thereof, n.e.i.	10%	30%
	(5) Blocks, plates, sheets, strips, rods, and profile shapes, plain, unworked, and n.e.i., viz:		
	(a) Composed wholly of unhardened vulcanised rubber	15%	35%
	(b) Composed principally of unhardened vulcanised rubber, including material having textile incorporated therein	15%	35%
	(c) Composed wholly or principally of sponge, foam or cellular rubber or plastic	20%	40%
	(6) Repair outfits for rubber tyres or tubes	Free	10%
	(7) Sheets, strips, profile shapes, and other articles, n.e.i., composed of or containing rubber (whether or not vulcanised), suited for the repair of rubber tyres and tubes, viz:		
	(a) Vulcanised fabric patches for tyre repair	Free	20%
	(b) Other	1s. per lb	1s. 7d. per lb
	(8) Pneumatic tyres, and inner tubes for pneumatic tyres, viz:		
	(a) As may be approved by the Minister	Free	7d. per lb
	(b) Other kinds, viz:		
	(i) Tyres weighing not more than 2½ lb; inner tubes each weighing not more than 1 lb	2s. per lb	2s. per lb + 40% ad val.
	(ii) Other	1s. per lb	1s. 7d. per lb
	(9) Valves and parts thereof for pneumatic tyres and inner tubes	Free	20%
	(10) Tyres, rubber and similar, other than pneumatic, including any material in combination therewith, viz:		
	(a) Not exceeding 1½ inches in diameter	20%	45%
	(b) Other kinds	20%	20% + 4d. per lb
	(11) Tying, rubber and similar including any materials in combination therewith, viz:		
	(a) Not exceeding 1½ inches in diameter	20%	30%
	(b) Other kinds	20%	20% + 4d. per lb
	(12) Articles composed wholly or principally of rubber or plastic or of textile treated with rubber or plastic, viz:		

FIRST SCHEDULE—continued

Item No.	Tariff Item	British Preferential Tariff	General Tariff
205	<i>Rubber and plastic, and articles manufactured therefrom, viz—continued</i>		
	(a) Hot water bags and hot water bottles, viz:		
	(i) Composed of <i>rubber or plastic, reinforced</i> with textile	Free 25% or 1s. 6d. each	20% 45% or 1s. 6d. each +20% ad val.
	(ii) Other		
		whichever rate returns the higher duty	
	(b) Water beds and water cushions, air beds and air cushions, <i>specially suited</i> for hospital use; ice bags and ice caps; urinals	Free	20%
	(13) Teats and valves of <i>rubber</i> or other material for use on feeding bottles or for use in feeding animals	Free	20%
	(14) <i>Fittings, mountings, and other articles, n.e.i., composed wholly or principally of rubber or plastic, specially suited</i> for use on <i>vehicles</i>	20% 32½%	55% 57½%
	(15) <i>Rubberware n.e.i.</i>		
	(16) <i>Plastic materials, processed, specially suited for the manufacture of paints, varnishes, adhesives, or similar goods, viz:</i>		
	(a) As may be determined by the Minister ..	Free or such rate of duty not exceeding 25% as the Minister may in any case direct Free	Free or such rate of duty not exceeding 25% as the Minister may in any case direct Free
	(b) Other kinds		
	(17) <i>Plastic materials processed</i> not further than the form of bars, blocks, monofilament, rods, or <i>similar shapes or sections, n.e.i., viz:</i>		
	(a) As may be determined by the Minister ..	Free or such rate of duty not exceeding 25% as the Minister may in any case direct Free	Free or such rate of duty not exceeding 25% as the Minister may in any case direct Free
	(b) Other kinds		
	(18) <i>Plastic materials</i> in sheets or rolls, not being <i>printed, embossed, or otherwise worked, n.e.i., viz:</i>		
	(a) <i>Non-pliant</i> , including <i>sheet</i> reinforced with wire or other materials, viz:		
	(i) As may be determined by the Minister ..	Free or such rate of duty not exceeding 25% as the Minister may in any case direct	10% or such higher rate of duty not exceeding 50% as the Minister may in any case direct
	(ii) Other kinds	Free	10%
	(b) <i>Pliable, viz:</i>		
	(i) <i>Reinforced</i> with wove wire	Free	10%
	(ii) Other kinds, viz:		
	(A) As may be determined by the Minister	Free or such rate of duty not exceeding 25% as the Minister may in any case direct	Free or such rate of duty not exceeding 25% as the Minister may in any case direct

FIRST SCHEDULE—continued

Item No.	Tariff Item	British Preferential Tariff	General Tariff
205	Rubber and plastic, and articles manufactured therefrom, viz—continued (B) Other	Free	Free
(19)	Articles n.e.i. wholly or principally of plastic other than of plastic sheeting	32½%	60%
214	Chinaware, earthenware, and porcelainware, viz: (1) Breakfast, dinner, tea, and coffee sets; cups, saucers, plates, and dishes	7½d. per lb	7½d. per lb + 55% ad val.
	(2) Other articles suited for table use, viz: (a) As may be approved by the Minister	Free	55%
	(b) Other kinds	7½d. per lb	7½d. per lb + 55% ad val.
246	(1) Mouldings in the piece, and panels, suited for use in picture frames or furniture making, in building construction, or for similar purposes (other than those composed wholly of wood and suited for picture frames, cornices, walls, or ceilings)	20%	45%
	(2) Mouldings in the piece, and panels, composed wholly of wood and suited for picture frames, cornices, walls, or ceilings	20%	45%
	(3) Sheets, n.e.i., suited for use in building construction or for similar purposes	20%	20%
248	(1) Gramophones and similar articles including accessories peculiar thereto, n.e.i., but excluding cabinets and parts of cabinets imported separately	33½%	65%
	(2) Cabinets, and parts of cabinets, for gramophones and similar articles	33½%	65%
	(3) Voice recording and reproducing appliances specially suited for office use, also record shaving appliances for use therewith	Free	20%
269	Cardboard, pasteboard, wood-pulp board, corrugated board, fibreboard, strawboard, and similar boards, n.e.i., (including paper weighing not less than 1½ oz per sheet of 300 square inches), not suited for use in building construction, also millboard and cloth-lined board, viz: (1) Of size not less than 300 square inches, viz: (a) As may be approved by the Minister and under such conditions as he may prescribe	Free	Free
	(b) Other	25%	25%
	(2) Other kinds	25%	55%
270	Omitted.		
278	Ink, printing, viz: (1) Black, in packages containing not less than 1 cwt, the current domestic value of which does not exceed 1s. per lb, and such other printing inks as may be approved by the Minister	22½%	42½%
	(2) N.e.i., including showcard or poster colours in liquid form	22½%	60%
279	Ink, stencilling and similar	15%	40%
296	Paper (other than wrapping paper), waxed, unprinted; also such paper printed and then waxed, viz: (1) Of such kinds and sizes as may be approved by the Minister	Free	20%
	(2) Other	27½%	50%
310	(1) Bolts n.e.i. and bolt ends, (including insulator bolts), viz: (a) Forged, and such other kinds as may be determined by the Minister	20%	40%
	(b) Other	Free	20%

FIRST SCHEDULE—continued

Item No.	Tariff Item	British Preferential Tariff	General Tariff
	(2) Screws, viz:		
	(a) Metal thread or machine, forged; coach screws; set screws; and such other kinds as may be determined by the Minister	20%	40%
	(b) Other kinds, n.e.i.	Free	20%
	(3) Nuts, viz:		
	(a) Metal nuts, square or hexagonal, being pressed or forged, including such nuts unthreaded	20%	40%
	(b) Nuts, n.e.i., and similar articles	Free	20%
	(4) Engineers' studs and studding; pins, cotter, taper, and split; rivets	Free	20%
	(5) Washers, viz:		
	(a) Wholly of rubber or of plastic, viz:		
	(i) Jar rings, tap washers, and such other kinds as may be determined by the Minister	20%	50%
	(ii) Other, viz:		
	(A) Wholly of rubber	Free	30%
	(B) Wholly of plastic	Free	20%
	(b) Other kinds	Free	20%
312	Castors and floor slides suited for furniture, viz:		
	(1) As may be determined by the Minister	27½%	50%
	(2) Other	Free	25%
325	Fire fighting equipment, viz:		
	(1) Hand chemical fire-extinguishers	20%	40%
	(2) Fire engines; chemical fire-extinguishers, n.e.i., including such chemicals n.e.i. for charging the same as may be approved by the Minister; fire hose and couplings therefor, portable fire-escapes, fire ladders, also fire reels, on declaration that they will be used only by fire brigades; and such other articles (including firemen's helmets) peculiar to use by fire brigades or in fire extinguishing, as may be approved by the Minister	Free	20%
333	Agricultural implements and machinery, viz:		
	(1) Reapers, binders, harvesters, agricultural mowers	Free	Free
	(2) Pick-up hay balers	Free	Free
	(3) Potato planters	10%	35%
	(4) Rabbit traps, and similar traps	Free	25%
	(5) Disc ploughs; ploughs, cultivators, harrows, and other implements, specially designed for use solely with garden tractors; rotary hoes and rotary tillers	10%	35%
	(6) Ploughs, cultivators, and seed drills, hand-worked, combined or separate; ploughs, single furrow mouldboard, not exceeding 266 lb net weight; also the following parts of ploughs or harrows, viz: mouldboard plates unbent, steel share-plates cut to pattern, skeith plates, plough beam forgings, discs for harrows or ploughs	Free	Free
	(7) Cultivators, harrows, and ploughs, n.e.i.; seed drills, n.e.i.; seed or fertiliser sowers or distributors, combined or separate, n.e.i.; lime spreaders; seed or grain cleaners, and cellular seed or grain separators	20%	40%
	(8) Loader shovels or scoops for mounting on tractors and being specially designed for farm use	10%	35%
	(9) Agricultural implements and machinery, n.e.i., viz:		
	(a) As may be determined by the Minister	20%	20%
	(b) Other	Free	Free

FIRST SCHEDULE—continued

Item No.	Tariff Item	British Preferential Tariff	General Tariff
338	<i>Machinery or appliances, electrical, viz:</i>		
	(1) Batteries or cells, viz:		
	(a) Storage batteries (including parts thereof) ..	Free	40%
	(b) Other kinds, viz:		
	(i) Of kinds approved by the Minister ..	Free	25%
	(ii) Of kinds determined by the Minister ..	25% or 2½d. each	55% or 5d. each
		whichever rate returns the higher duty	
	(iii) Other	25%	55%
	(2) Bell pushes of a rated current carrying capacity not exceeding 35 amperes	Free	25%
	(3) Carbons and electrodes, viz:		
	(a) For electric furnaces or for arc lamps ..	Free	35%
	(b) For electric welding	10%	35%
	(4) Mica in sheets or blocks, unworked	Free	25%
	(5) Carbon in block, sheet, or rod; vulcanite, insulating tape, and other insulating materials n.e.i., excluding insulating piping or tubing and insulating fittings for pipes	Free	25%
	(6) Condensers (capacitors), viz:		
	(a) Power factor correction condensers, viz:		
	(i) As may be approved by the Minister ..	Free	25%
	(ii) Other	15%	40%
	(b) Other kinds, viz:		
	(i) As may be approved by the Minister ..	Free	25%
	(ii) Other	30%	60%
	(7) Electric appliances n.e.i. peculiar to electroplating, electro-chemistry, electro-metallurgy, surgery	Free	25%
	(8) X-ray tubes	Free	25%
	(9) Flush boxes for switches or wall plugs	22½%	50%
	(10) Fuses, fuse carriers and bases therefor, viz:		
	(a) Composed wholly or principally of plastic ..	22½%	50%
	(b) Composed wholly or principally of earthenware, viz:		
	(i) Outdoor type having a rated capacity not exceeding 100 amperes for use in circuits not exceeding 660 volts	22½%	50%
	(ii) Switchboard type having a rated capacity not exceeding 30 amperes	22½%	50%
	(c) Other kinds	Free	25%
	(11) Machinery or appliances n.e.i. peculiar to the generation of electricity, or to the conversion of one type of electric current to another; slide rails therefor	Free	25%
	(12) Insulated cable and wire, viz:		
	(a) Having conductors not exceeding 0.20 square inch in nominal cross sectional area, except such cable and wire as may be approved by the Minister	15%	40%
	(b) Other kinds	Free	25%
	(13) Bases or caps for electric lamp bulbs	Free	25%
	(14) Metal poles or towers, specially suited for use in electrical transmission lines	Free	25%
	(15) Electric motors and slide rails therefor	Free	30%
	(16) Electric vacuum tubes n.e.i., not suitable for purposes of illumination	Free	25%

FIRST SCHEDULE—continued

Item No.	Tariff Item	British Preferential Tariff	General Tariff
338	<i>Machinery or appliances, electrical, viz—continued</i>		
	(17) <i>Cabinets, and parts of cabinets, for radio apparatus</i>	33½%	65%
	(18) <i>Parts of radio and similar apparatus, viz:</i>		
	(a) <i>Loudspeakers (not including parts thereof); chassis; printed circuits; dials, dial scales, and dial mechanisms; radio frequency coils; radio frequency units; valve shields; coil cans; viz:</i>		
	(i) <i>As may be approved by the Minister ..</i>	Free	25%
	(ii) <i>Other</i>	25%	55%
	(b) <i>Parts n.e.i. of radio and similar apparatus, viz:</i>		
	(i) <i>As may be determined by the Minister ..</i>	25%	55%
	(ii) <i>Other</i>	Free	25%
	(19) <i>Radio-broadcast receiving sets and television receiving sets</i>	33½%	65%
	(20) <i>Radio-telegraphic and radio-telephonic transmitting sets and receiving sets, n.e.i., combined or separate; television apparatus n.e.i., viz:</i>		
	(a) <i>As may be determined by the Minister ..</i>	25%	55%
	(b) <i>Other</i>	Free	25%
	(21) <i>Electrical appliances n.e.i. peculiar to telephony or telegraphy, viz:</i>		
	(a) <i>As may be determined by the Minister ..</i>	Free or such rate of duty not exceeding 25% as the Minister may in any case direct	30% or such higher rate of duty not exceeding 50% as the Minister may in any case direct
	(b) <i>Other</i>	Free	25%
	(22) <i>Razors, electric</i>	20%	45%
	(23) <i>Sockets (not being lampholders) and plugs therefor, wire or cable connectors, and articles similar to wire or cable connectors, viz:</i>		
	(a) <i>With bodies composed wholly or principally of plastic</i>	22½%	50%
	(b) <i>Other kinds</i>	Free	25%
	(24) <i>Switches, viz:</i>		
	(a) <i>With bodies composed wholly or principally of plastic, viz:</i>		
	(i) <i>Having a rated current carrying capacity not exceeding 35 amperes</i>	22½%	50%
	(ii) <i>Other</i>	Free	25%
	(b) <i>Other kinds, viz:</i>		
	(i) <i>Having a rated current carrying capacity not exceeding 35 amperes</i>	Free	25%
	(ii) <i>Other</i>	Free	25%
	(25) <i>Switchboards, fuseboards, and distribution boards or boxes for electric circuits; shunt or voltage regulators; starters or controllers n.e.i. for electric motors; rheostats and resistances n.e.i., including reactance or choking coils, for the reduction or control of electric currents; relays; electro-magnets; circuit makers and circuit breakers n.e.i.; terminals; lightning arresters for the protection of electrical apparatus ..</i>	Free	25%
	(26) <i>Transformers</i>	Free	25%

FIRST SCHEDULE—continued

Item No.	Tariff Item	British Preferential Tariff	General Tariff
338	<i>Machinery or appliances, electrical, viz—continued</i>		
	(27) Electric locomotives; trolley poles or collectors for electric tramcars or electric locomotives; frogs, crossings, and line-ears, for overhead conductors for electric railways or tramways; rail bonds with terminals attached	Free	25%
	(28) Sparking-plugs for oil engines	Free	25%
	(29) Electric irons	25%	50%
	(30) N.e.i.	20%	45%
351	<i>Machinery, machines, machine tools, and appliances, viz:</i>		
	(14) <i>Hydro-extractors</i>	20%	50%
354	<i>Tools, viz:</i>		
	(1) Vices, joiners' clamps, spades, and <i>slashers</i>	Free	25%
	(2) Shovels, viz:		
	(a) Of such kinds as may be determined by the Minister	Free or such rate of duty not exceeding 20%	25% or such higher rate of duty not exceeding 45%
		as the Minister may in any case direct	
	(b) Other	Free	25%
	(3) Axes, hatchets, scythes, reaping-hooks, <i>sheep-shears</i> , scissors (other than scissors <i>specialy suited</i> for surgical use), butchers' and other cleavers and choppers, hand saws, saw-blades machine or hand, bill-hooks, bush-hooks, hedge-knives, forks, picks, mattocks and hammers	Free	25%
	(4) <i>Agricultural and horticultural hand tools, n.e.i.</i> (not including brushes or brushware), viz:		
	(a) Of such kinds as may be determined by the Minister	Free or such rate of duty not exceeding 20%	Free or such rate of duty not exceeding 20%
		as the Minister may in any case direct	
	(b) Other	Free	Free
	(5) <i>Artificers' and other hand tools, n.e.i.</i> (not including brushes or brushware)	Free	25%
356	(3) Builders' and cabinetmakers' hardware, viz:		
	(a) <i>Latches, latch sets, locks, lock sets</i> , and keys for locks	Free	45%
	(b) <i>Plugs, clips</i> , and <i>similar</i> fittings, <i>specialy suited</i> for use in fixing articles to concrete or plaster	Free	45%
	(c) Handles, <i>pulls, catches, clips, slides</i> , and <i>similar</i> articles, <i>suited</i> for use on drawers or cabinets; metal escutcheon plates; handles, <i>pulls, bolts, knockers, letter plates and bells</i> , for doors	27½%	65%
	(d) Hinges (not being <i>gate hinges</i>) <i>suited</i> for doors, box-lids, or <i>similar</i> articles, viz:		
	(i) Butt hinges of steel, including back-flaps, whether black, bright, polished, galvanized, plated, or otherwise coated with metal or other materials	20%	45%
	(ii) Other	Free	45%

FIRST SCHEDULE—continued

Item No.	Tariff Item	British Preferential Tariff	General Tariff
357	Metal, viz: (6) Metal n.e.i., viz: (a) Leaf or foil, viz: (i) <i>Printed</i> , viz: (A) As may be determined by the Minister (B) Other kinds (ii) <i>Unprinted</i> (b) Hoop, plate, or sheet, <i>plain</i> , whether in the rough, polished, enamelled, galvanised, plated, tinned, or otherwise coated with metal (10) (c) Wire, plain, n.e.i., viz: (i) Ferrous (ii) Non-ferrous, not exceeding 0·204 inch in <i>nominal diameter</i> or 0·0326 square inch in <i>nominal cross-sectional area</i> , except such wires as may be approved by the Minister (iii) Non-ferrous, other kinds (11) Metal cordage n.e.i., not being <i>precious metal</i> , viz: (a) Ferrous (b) Non-ferrous, viz: (i) Not exceeding 0·50 square inch in <i>nominal cross-sectional area</i> , except such cordage as may be approved by the Minister (ii) Other kinds	20% Free Free Free Free 15% Free Free 15% Free	45% 10% 10% 10% 10% 30% 10% 20% 40% 20%
359	(1) Nails, lead-headed, and galvanised cup-headed roofing nails (2) <i>Nails</i> made from <i>iron wire</i> , whether plain, galvanised, or coated, n.e.i., viz: (a) Of such kinds as may be approved by the Minister (b) Other (3) Dog-spikes and deck-spikes; hooks and tacks, coopers' and <i>similar</i> (4) <i>Nails and tacks</i> n.e.i.	20% Free 25% Free Free	40% 20% 50% 20% 20%
360	Staples, viz: (1) Non-ferrous; insulated staples; such other kinds as may be approved by the Minister (2) Other	Free 25%	20% 50%
361	Corrugated saw-edge fasteners, and such material in the form of strip	25%	50%
362	Pipes, piping, tubes, and tubing (except coil pipes, and porcelain or earthenware tubes <i>suited for electrical insulation purposes</i>), viz: (6) <i>Plastic (other than flexible)</i> , viz: (a) As may be determined by the Minister (b) Other (7) N.e.i. (8) Knees, bends, elbows, junction or inspection boxes including covers therefor, and other <i>fittings</i> , n.e.i., for pipes, piping, tubes, or tubing, viz: (a) Of brass or other <i>copper alloy</i> (b) Of cast iron for <i>rain-water, soil, and similar</i> pipes	25% Free Free 25% 20%	50% 20% 20% 45% 40%

FIRST SCHEDULE—continued

Item No.	Tariff Item	British Preferential Tariff	General Tariff
362	Pipes, piping, tubes, and tubing, etc.— <i>continued</i> (9) Knees, bends, elbows, junction or inspection boxes including covers therefor, and other fittings, n.e.i. other kinds, for any of the pipes, piping, tubes, or tubing classed under Tariff item 362 shall have the same classification under the Tariff as the pipes, piping, tubes, or tubing for which they are fittings.		
376	<i>Wire fabrics, viz:</i> (1) Wove wire for mattresses (2) Electrically welded <i>wire fabric</i> , viz: (a) As may be approved by the Minister .. (b) Other kinds (3) Metal gauze (4) <i>Wire netting, hexagonal mesh</i> (5) Expanded metal in sheets, including lathing and fencing (6) Metal lathing in combination with earthenware or such other substances as may be approved by the Minister, when <i>specially suited for building construction</i> (7) Other kinds, including wove wire and netting, n.e.i., viz: (a) Of such kinds as may be determined by the Minister (b) Other	20% Free 20% Free Free Free 15% Free	50% 20% 40% 10% 10% 20% 30% 10%
386	Undercarriage springs, n.e.i., <i>suitd</i> for the manufacture or repair of vehicles or locomotives, viz: (1) Of such kinds as may be determined by the Minister (2) Other kinds	20% Free	45% 25%
394	Oils in vessels capable of containing 1 gallon or more, viz: (3) Vegetable oils n.e.i., viz: (a) Sunflower seed oil; peanut oil (b) <i>Coconut oil</i> (c) Other kinds	Free 22½% Free	Free 22½% Free
419	Brushes, brushware, and brooms, viz: (1) <i>Carpet sweepers</i> (2) <i>Floor polishers or scrubbers</i> incorporating revolving brushes or mops (3) N.e.i., including knots or tufts for brushmaking	20% 25% 25%	47½% 60% 50%
421	Cements and adhesives, viz: (1) Mucilage, starch paste, and <i>similar prepared adhesives</i> , in packages of less than 1 gallon .. (2) <i>Rubber</i> or guttapercha solutions or cements .. (3) Cements and adhesives, n.e.i., powders for adhesives, n.e.i., and liquid for use therewith, viz: (a) <i>Put up for household use</i> (b) Other kinds, viz: (i) As may be approved by the Minister and under such conditions as he may prescribe (ii) Other	20% 20% 20% Free 20%	45% 30% 50% Free 20%
442	<i>Roofing material</i> n.e.i.; <i>building papers</i> and <i>paper felts</i> waterproofed with tar, bitumen, or similar material, viz: (1) As may be determined by the Minister .. (2) Other	20% Free	35% 15%

FIRST SCHEDULE—*continued*

Item No.	Tariff Item	British Preferential Tariff	General Tariff
449	All articles n.e.i., viz: (1) Agricultural seeds (other than grain and pulse) for agricultural seed purposes; rosin .. (2) Asbestos fibre, coal, fish ova, postage stamps, specie (3) Bauxite Black diamonds, or borts, for diamond drills Brake or transmission linings, in the piece, con- sisting of woven or pressed asbestos with or without metal wire incorporated therein Bristles, natural, for use in the manufacture of brushes Cattle hides, raw Copra Corundum Cotton seed Feathers, undressed Fibres, natural, vegetable, viz: Coir Jute Kapok Manila hemp Raffia Ramie Rosella Sisal Gum copal Ivory Manioc, dry Nickel in matte form Rattans Sesame seed Shells Synthetic resins Tallow, unrefined Tin ore Yerba de Mate (4) Other	Free Free	Free* Free*
		Free Free	Free* Free*

*Or at such rate of duty not exceeding 25 per cent ad valorem as in any case the Minister may direct.

Section 4 (2)

SECOND SCHEDULE

SUBSTITUTED PROVISIONS OF SCHEDULE B TO APPENDIX TO THE TRADE AGREEMENT (NEW ZEALAND AND CANADA) RATIFICATION ACT 1932

NOTE—The symbol “%” means per cent ad valorem.

Item No.	Tariff Item	Tariff Rates on Goods the Produce or Manufacture of Canada
136	Apparel, clothing, and hosiery, viz: (4) Gloves and mittens, viz: (b) N.e.i., viz: (i) Composed wholly or <i>principally</i> of leather ..	40%
180	(6) Knitted or lockstitched <i>piece-goods</i> composed wholly or <i>principally</i> of silk or <i>man-made fibres</i> , plain or merely hemmed, whipped, or <i>similarly worked</i> , viz: (b) Other	10%
200	Leather, viz: (2) Dressed leather, viz: (d) N.e.i., viz: (i) Bovine cattle leather (v) Sheep and lamb skin leather (other than <i>persians</i>)	20% or 9d. per sq. ft., whichever rate returns the higher duty 20% or 9d. per sq. ft., whichever rate returns the higher duty
205	<i>Rubber</i> and <i>plastic</i> , and articles manufactured therefrom, viz: (4) <i>Rubber</i> , compounded but not <i>vulcanised</i> , and articles composed thereof, n.e.i. (5) Blocks, plates, sheets, strips, rods, and profile shapes, plain, unworked, and n.e.i., viz: (a) Composed wholly of <i>unhardened vulcanised rubber</i> (15) <i>Rubberware</i> n.e.i. (19) <i>Articles</i> n.e.i. wholly or <i>principally</i> of <i>plastic</i> other than of <i>plastic sheeting</i>	15% 20% 32½% 32½%
310	(5) <i>Washers</i> , viz: (a) Wholly of <i>rubber</i> or of <i>plastic</i> , viz: (i) Jar rings, <i>tap washers</i> , and such other kinds as may be determined by the Minister .. (ii) Other, viz: (A) Wholly of <i>rubber</i>	20% 15%
333	Agricultural implements and machinery, viz: (1) Reapers, binders, <i>harvesters</i> , <i>agricultural mowers</i> .. (2) Pick-up hay balers (3) Potato planters (5) Disc ploughs; ploughs, <i>cultivators</i> , harrows, and other implements, <i>specially designed</i> for use solely with <i>garden tractors</i> ; <i>rotary hoes</i> and <i>rotary tillers</i> .. (6) Ploughs, <i>cultivators</i> , and seed drills, <i>hand-worked</i> , combined or separate; ploughs, single furrow mouldboard, not exceeding 266 lb net weight; also the following parts of ploughs or harrows, viz: mouldboard plates unbent, steel share-plates cut to pattern, skeith plates, plough beam forgings, discs for harrows or ploughs ..	Free Free 35%* 35%* Free

*The surtax to be levied, collected, and paid under section 5 of the Customs Acts Amendment Act 1930 on the goods included in Tariff items numbered 333 (3), 333 (5), and 333 (7) shall be an amount equal to one-twentieth of the total duty of Customs otherwise chargeable.

SECOND SCHEDULE—continued

Item No.	Tariff Item	Tariff Rates on Goods the Produce or Manufacture of Canada
333	Agricultural implements and machinery, viz—continued (7) <i>Cultivators</i> , harrows, and ploughs, n.e.i.; seed drills, n.e.i.; seed or fertiliser sowers or distributors, combined or separate, n.e.i.; lime spreaders; seed or grain cleaners, and cellular seed or grain separators	35%*
	(9) <i>Agricultural implements and machinery, n.e.i.</i> , viz:	
	(a) As may be determined by the Minister	20%
	(b) Other	Free
338	<i>Machinery or appliances, electrical, viz:</i>	
	(1) Batteries or cells, viz:	
	(a) <i>Storage batteries (including parts thereof)</i>	20%
	(3) <i>Carbons and electrodes, viz:</i>	
	(a) For electric furnaces or for arc lamps	10%
	(b) For electric welding	10%
	(19) <i>Radio-broadcast receiving sets and television receiving sets</i>	33½%
	(29) <i>Electric irons</i>	35%
354	<i>Tools, viz:</i>	
	(4) <i>Agricultural and horticultural hand tools, n.e.i.</i> (not including brushes or brushware), viz:	
	(a) Of such kinds as may be determined by the Minister	Free or such rate of duty not exceeding 20% as the Minister may in any case direct
	(b) Other	Free
376	<i>Wire fabrics, viz:</i>	
	(1) <i>Wove wire for mattresses</i>	30%

*The surtax to be levied, collected, and paid under section 5 of the Customs Acts Amendment Act 1930 on the goods included in Tariff items numbered 333 (3), 333 (5), and 333 (7) shall be an amount equal to one-twentieth of the total duty of Customs otherwise chargeable.

Section 4 (3)

THIRD SCHEDULE

SUBSTITUTED PROVISIONS OF SCHEDULE B TO APPENDIX TO THE TRADE AGREEMENT (NEW ZEALAND AND AUSTRALIA) RATIFICATION ACT 1933

NOTE—The symbol “%” means per cent ad valorem.

Item No.	Tariff Item	Tariff Rates on Goods the Produce or Manufacture of Australia
61	Provisions, viz: (1) Soups, viz: (a) Oyster soup and other fish soup, in powder or otherwise and whether in admixture with other substances or not (b) Soups, other than oyster soup and other fish soup, in powder or otherwise and whether in admixture with other substances or not (4) Fish pastes (5) Meats, fresh, smoked or preserved by cold process	Free 20% Free 10%
136	Apparel, clothing, and hosiery, viz: (4) Gloves and mittens, viz: (b) N.e.i., viz: (i) Composed wholly or <i>principally</i> of leather	40%
173	Rugs, n.e.i., not <i>suitcd</i> for use as floor coverings, viz: (1) Of wool or containing wool	25%
180	(6) Knitted or lockstitched <i>piece-goods</i> composed wholly or <i>principally</i> of silk or <i>man-made fibres</i> , plain or merely hemmed, whipped, or <i>similarly worked</i> , viz: (b) Other (10) Plain tablecloths, table napkins, towels, quilts, sheets, and <i>similar plain</i> articles, n.e.i., which have been manufactured merely by cutting, hemming, or any <i>similar</i> operation, wholly from textile <i>piece-goods</i> of cotton, linen, jute, hemp, other vegetable fibre, silk, <i>man-made fibres</i> , or of combinations of these materials with one another, or with any other material (except wool or hair)	10% 10%
183	Textile <i>piece-goods</i> , including textiles of wool, or containing wool, viz: (2) N.e.i., viz: (a) Of wool or containing wool	30%
184	(1) <i>Blankets</i> , viz: (a) Of wool or containing wool (b) Other kinds	30% 37½% or 5s. each, whichever rate returns the higher duty
199	Pipes, piping, tubes, and tubing (including hose and hoses), <i>flexible</i> , n.e.i., viz: (2) Composed wholly or <i>principally</i> of leather	35%
200	Leather, viz: (2) Dressed leather, viz: (d) N.e.i., viz: (i) Bovine cattle leather (v) Sheep and lamb skin leather (other than <i>persians</i>)	20% or 9d. per sq. ft., whichever rate returns the higher duty 20% or 9d. per sq. ft., whichever rate returns the higher duty

THIRD SCHEDULE—*continued*

Item No.	Tariff Item	Tariff Rates on Goods the Produce or Manufacture of Australia
205	<i>Rubber and plastic, and articles manufactured therefrom, viz:</i>	
	(4) <i>Rubber, compounded but not vulcanised, and articles composed thereof, n.e.i.</i>	15%
	(5) <i>Blocks, plates, sheets, strips, rods, and profile shapes, plain, unworked, and n.e.i., viz:</i>	
	(a) <i>Composed wholly of unhardened vulcanised rubber</i>	20%
	(15) <i>Rubberware n.e.i.</i>	32½%
	(19) <i>Articles n.e.i. wholly or principally of plastic other than of plastic sheeting</i>	32½%
246	(2) <i>Mouldings in the piece, and panels, composed wholly of wood and suited for picture frames, cornices, walls, or ceilings</i>	30%
248	(2) <i>Cabinets, and parts of cabinets, for gramophones and similar articles</i>	33½%
278	<i>Ink, printing, viz:</i>	
	(2) <i>N.e.i., including showcard or poster colours in liquid form</i>	27½%
279	<i>Ink, stencilling and similar</i>	25%
310	(5) <i>Washers, viz:</i>	
	(a) <i>Wholly of rubber or of plastic, viz:</i>	
	(i) <i>Jar rings, tap washers, and such other kinds as may be determined by the Minister</i>	20%
	(ii) <i>Other, viz:</i>	
	(A) <i>Wholly of rubber</i>	15%
338	<i>Machinery or appliances, electrical, viz:</i>	
	(1) <i>Batteries or cells, viz:</i>	
	(a) <i>Storage batteries (including parts thereof)</i>	20%
	(2) <i>Bell pushes of a rated current carrying capacity not exceeding 35 amperes</i>	20%
	(3) <i>Carbons and electrodes, viz:</i>	
	(a) <i>For electric furnaces or for arc lamps</i>	10%
	(b) <i>For electric welding</i>	10%
	(9) <i>Flush boxes for switches or wall plugs</i>	42½%
	(10) <i>Fuses, fuse carriers and bases therefor, viz:</i>	
	(a) <i>Composed wholly or principally of plastic</i>	42½%
	(b) <i>Composed wholly or principally of earthenware, viz:</i>	
	(i) <i>Outdoor type having a rated capacity not exceeding 100 amperes for use in circuits not exceeding 660 volts</i>	42½%
	(ii) <i>Switchboard type having a rated capacity not exceeding 30 amperes</i>	42½%
	(c) <i>Other kinds</i>	20%
	(17) <i>Cabinets, and parts of cabinets, for radio apparatus</i>	33½%
	(19) <i>Radio-broadcast receiving sets and television receiving sets</i>	33½%
	(23) <i>Sockets (not being lampholders) and plugs therefor, wire or cable connectors, and articles similar to wire or cable connectors, viz:</i>	
	(a) <i>With bodies composed wholly or principally of plastic</i>	42½%
	(b) <i>Other kinds</i>	20%
	(24) <i>Switches, viz:</i>	
	(a) <i>With bodies composed wholly or principally of plastic, viz:</i>	
	(i) <i>Having a rated current carrying capacity not exceeding 35 amperes</i>	42½%

THIRD SCHEDULE—*continued*

Item No.	Tariff Item	Tariff Rates on Goods the Produce or Manufacture of Australia
338	<i>Machinery or appliances, electrical, viz—continued</i> (24) <i>Switches, viz—continued</i> (b) Other kinds, viz: (i) Having a <i>rated</i> current carrying capacity not exceeding 35 amperes	20%
	(29) Electric irons	35%
359	(1) Nails, lead-headed, and galvanised cup-headed roofing nails	25%
376	<i>Wire fabrics, viz:</i> (1) Wove wire for mattresses	30%
419	Brushes, brushware, and brooms, viz: (3) N.e.i., including knots or tufts for brushmaking	30%

Section 4 (4)

FOURTH SCHEDULE

SUBSTITUTED PROVISIONS OF THE GENERAL AGREEMENT ON TARIFFS AND TRADE ACT 1948

NOTE—The symbol “%” means per cent ad valorem.

Part I—Provisions Substituted in Part I of Schedule XIII to the General Agreement (Being the Most Favoured Nation Tariff)

New Zealand Tariff Item No.	Description of Products	Rate of Duty
61	Provisions, viz: (1) Soups, viz: (a) Oyster soup and other fish soup, in powder or otherwise and whether in admixture with other substances or not (b) Soups, other than oyster soup and other fish soup, in powder or otherwise and whether in admixture with other substances or not (2) Spaghetti and <i>similar products</i> , cooked, whether or not in combination with other food substances	40% 40% 40%
67	(6) Canned beans (2) Arrowroot; sago; tapioca (3) <i>Cornflour</i>	40% ¾d. per lb ..
	NOTE—Cornflour provided for under Tariff item 67 (3) shall be exempt from most-favoured-nation Customs duties which exceed the duties on such products under the British Preferential Tariff by more than ¾d. per lb	
136	Apparel, clothing, and hosiery, viz: (4) Gloves and mittens, viz: (b) N.e.i., viz: (ii) Composed wholly or <i>principally</i> of textile (including knitted or crocheted), viz: (A) <i>Work</i> gloves (B) Other (iv) Other kinds	40% 35% 40%

FOURTH SCHEDULE—continued

Part I—Provisions Substituted in Part I of Schedule XIII to the General Agreement (Being the Most Favoured Nation Tariff)—continued

New Zealand Tariff Item No.	Description of Products	Rate of Duty
168	(1) Lace, and laces, n.e.i.	20%
180	(1) Textile <i>piece-goods</i> , woven, of pure silk, whether <i>plain</i> , hemmed, whipped, or <i>similarly worked</i>	15%
	(2) Textile <i>piece-goods</i> , woven, of raffia fibre, whether <i>plain</i> , hemmed, whipped, or <i>similarly worked</i>	10%
	(4) Textile <i>piece-goods</i> , namely, moquettes, composed wholly of cotton, whether <i>plain</i> , hemmed, whipped, or <i>similarly worked</i>	12½%
183	Textile <i>piece-goods</i> , including textiles of wool, or containing wool, viz:	
	(2) N.e.i., viz:	
	(a) Of wool, or containing wool	40%
	(b) Other kinds	40%
200	Leather, viz:	
	(2) Dressed leather, viz:	
	(d) N.e.i., viz:	
	(ii) Goat and kid skin leather declared by a manufacturer for use in the manufacture of such goods as may be approved by the Minister and under such conditions as the Minister may prescribe	Free
	(vi) Other kinds	Free
205	<i>Rubber and plastic</i> , and articles manufactured therefrom, viz:	
	Ex (1) Raw rubber in sheets	Free ^(a)
	(12) Articles composed wholly or <i>principally</i> of <i>rubber</i> or <i>plastic</i> or of textile treated with <i>rubber</i> or <i>plastic</i> , viz:	
	(b) Water beds and water cushions, air beds and air cushions, <i>especially suited</i> for hospital use; ice bags and ice caps; urinals	20%
	(15) <i>Rubberware</i> n.e.i.
	NOTE—The products provided for under Tariff item 205 (15) shall be exempt from most-favoured-nation Customs duties which exceed the duties on such products under the British Preferential Tariff by more than 15 per cent ad valorem.	
246	(1) Mouldings in the piece and <i>panels</i> , suited for use in picture frames or furniture making, in building construction, or for <i>similar</i> purposes (other than those composed wholly of wood, suited for picture frames, cornices, walls, or ceilings)	40%
	(2) Mouldings in the piece, and <i>panels</i> , composed wholly of wood and suited for picture frames, cornices, walls, or ceilings	40%

(^a) Subject to primage duty of 3% ad valorem.

FOURTH SCHEDULE—continued

Part I—Provisions Substituted in Part I of Schedule XIII to the General Agreement (Being the Most Favoured Nation Tariff)—continued

New Zealand Tariff Item No.	Description of Products	Rate of Duty
248	(1) Gramophones and similar articles including accessories peculiar thereto, n.e.i., but excluding cabinets and parts of cabinets imported separately	60%
279	(2) Cabinets, and parts of cabinets, for gramophones and similar articles	60%
296	Ink, stencilling and similar	40%
296	Paper (other than wrapping paper), waxed, unprinted; also such paper printed and then waxed, viz:	
	(1) Of such kinds and sizes as may be approved by the Minister
	(2) Other
	NOTE—The products provided for under Tariff item 296 (1) and (2) shall be exempt from most-favoured-nation Customs duties which exceed the duties on such products under the British Preferential Tariff by more than 15 per cent ad valorem.	
333	Agricultural implements and machinery, viz:	
338	(1) Reapers, binders, harvesters, agricultural mowers Machinery or appliances, electrical, viz:	Free ^(*)
	(3) Carbons and electrodes, viz:	
	(a) For electric furnaces or for arc lamps	20%
	(b) For electric welding	20%
	NOTE—The products provided for under Tariff item 338 (3) (b) shall be exempt from most-favoured-nation Customs duties which exceed the duties on such products under the British Preferential Tariff by more than 10 per cent ad valorem.	
	(4) Mica in sheets or blocks, unworked	10%
	(7) Electric appliances n.e.i. peculiar to electroplating, electro-chemistry, electro-metallurgy, surgery	15%
	(11) Machinery or appliances n.e.i. peculiar to the generation of electricity, or to the conversion of one type of electric current to another; slide rails therefor	20%
	(13) Bases or caps for electric lamp bulbs	20%
	(15) Electric motors and slide rails therefor	20%
	(16) Electric vacuum tubes n.e.i., not suitable for purposes of illumination	20%
	(22) Razors, electric	40%
	Ex (26) Transformers (excluding transformers for wireless receiving sets; one phase and three phase transformers up to and including 500 kilovolt amperes operating at pressures not exceeding 15,000 volts)	20%
	(27) Electric locomotives; trolley poles or collectors for electric tramcars or electric locomotives; frogs, crossings, and line-ears, for overhead conductors for electric railways or tramways; rail bonds with terminals attached	20%
	(28) Sparking-plugs for oil engines	20%

(*)Subject to primage duty of 3% ad valorem.

FOURTH SCHEDULE—continued

Part I—Provisions Substituted in Part I of Schedule XIII to the General Agreement (Being the Most Favoured Nation Tariff)—continued

New Zealand Tariff Item No.	Description of Products	Rate of Duty
354	<i>Tools, viz:</i> (3) Axes, hatchets, scythes, reaping-hooks, <i>sheep-shears</i> , scissors (other than scissors <i>especially suited</i> for surgical use), butchers' and other cleavers and choppers, hand saws, saw-blades machine or hand, bill-hooks, bush-hooks, hedge-knives, forks, picks, mat-tocks and hammers (5) <i>Artificers' and other hand tools, n.e.i.</i> (not including brushes or brushware)	17½% 17½%
357	<i>Metal, viz:</i> (6) Metal n.e.i., viz: (a) Leaf or foil, viz: (ii) <i>Unprinted</i> (b) Hoop, plate, or sheet, <i>plain</i> , whether in the rough, polished, enamelled, galvanised, plated, tinned, or otherwise coated with metal (10) (c) Wire, plain, n.e.i., viz: (i) Ferrous (11) Metal cordage n.e.i., not being <i>precious metal</i> , viz: (a) Ferrous	10% 10% 10% 20%
359	(1) Nails, lead-headed, and galvanised cup-headed roofing nails	40%
362	Pipes, piping, tubes, and tubing (except coil pipes, porcelain or earthenware tubes <i>suited for electrical insulation purposes</i>), viz: (6) <i>Plastic (other than flexible)</i> , viz: (a) As may be determined by the Minister (b) Other (7) N.e.i. (8) Knees, bends, elbows, junction or inspection boxes including covers therefor, and other <i>fittings, n.e.i.</i> , for pipes, piping, tubes, or tubing, viz: (b) Of cast iron for <i>rain-water, soil, and similar pipes</i>	45% 20% 20% 35%
376	<i>Wire fabrics, viz:</i> (1) Wove wire for mattresses (3) Metal gauze (4) <i>Wire netting, hexagonal mesh</i> (5) Expanded metal in sheets, including <i>lathing and fencing</i> (7) Other kinds, including wove wire and netting, n.e.i., viz: (b) Other	50% 10% 10% 10% 10%
394	Oils in vessels capable of containing 1 gallon or more, viz: (3) Vegetable oils, n.e.i., viz: (a) Sunflower seed oil; peanut oil (c) Other kinds	Free Free

FOURTH SCHEDULE—*continued*Part I—Provisions Substituted in Part I of Schedule XIII to the General Agreement (*Being the Most Favoured Nation Tariff*)—*continued*

New Zealand Tariff Item No.	Description of Products	Rate of Duty
449	<p>All articles n.e.i., viz:</p> <p>(1) Agricultural seeds (other than grain and pulse) for agricultural seed purposes; rosin ..</p> <p>(3) Bauxite</p> <p>Black diamonds, or borts, for diamond drills</p> <p>Brake or transmission linings, in the piece, consisting of woven or pressed asbestos with or without metal wire incorporated therein</p> <p>Bristles, natural, for use in the manufacture of brushes</p> <p>Cattle hides, raw</p> <p>Copra</p> <p>Corundum</p> <p>Cotton seed</p> <p>Feathers, undressed</p> <p>Fibres, natural, vegetable, viz:</p> <p style="padding-left: 20px;">Coir</p> <p style="padding-left: 20px;">Jute</p> <p style="padding-left: 20px;">Kapok</p> <p style="padding-left: 20px;">Manila hemp</p> <p style="padding-left: 20px;">Raffia</p> <p style="padding-left: 20px;">Ramie</p> <p style="padding-left: 20px;">Rosella</p> <p style="padding-left: 20px;">Sisal</p> <p>Gum copal</p> <p>Ivory</p> <p>Manioc, dry</p> <p>Nickel in matte form</p> <p>Rattans</p> <p>Sesame seed</p> <p>Shells</p> <p>Synthetic resins</p> <p>Tallow, unrefined</p> <p>Tin ore</p> <p>Yerba de Mate</p>	<p>Free</p> <p>Free⁽³⁾</p>

(³) Subject to primage duty of 3% ad valorem.

FOURTH SCHEDULE—*continued*

Part III—Provisions Substituted in Second Schedule to Act

New Zealand Tariff Item No.	Description of Products	Rate of Duty
67 136	(3) <i>Cornflour</i> Apparel, clothing, and hosiery, viz: (4) Gloves and mittens, viz: (a) Of types <i>specially suited</i> for industrial, scientific, or <i>similar</i> purposes, as may be approved by the Minister (b) N.e.i., viz: (i) Composed wholly or <i>principally</i> of leather (iii) Composed wholly or <i>principally</i> of <i>rubber</i> or <i>plastic</i>	½d. per lb 20% 50% 47½% or 9d. per pr. + 20% ad val., whichever rate returns the higher duty
180	(5) Textile <i>piece-goods</i> , namely, moquettes, tapestry and tickings, composed of cotton (other than moquettes composed wholly of cotton), linen, jute, hemp or other vegetable fibre, or of combinations of these materials with one another, or with any other material (except wool or hair), whether <i>plain</i> , hemmed, whipped, or <i>similarly worked</i> , provided that such <i>piece-goods</i> do not contain more than 50 per cent by weight of silk, of imitation silk, of artificial silk, or of combinations of the same	15%
192	(8) Textile <i>piece-goods</i> , <i>woven</i> , containing in any proportion <i>man-made discontinuous fibres</i> (e.g., <i>staple fibres</i>) but not containing wool or hair, and weighing not less than 6 ounces per square yard, whether <i>plain</i> , hemmed, whipped, or <i>similarly worked</i> , viz: (b) Other kinds Yarns, viz: Cotton, silk, <i>man-made fibres</i> , or mixtures of the foregoing, viz: (1) Containing in any proportion discontinuous <i>man-made fibres</i> or <i>bulked</i> continuous <i>man-made fibres</i> , and weighing more than 150 grammes per 9,000 metres (150 denier), viz: (b) Other kinds	35% 35%
199	Pipes, piping, tubes, and tubing (including hose and hoses), <i>flexible</i> , n.e.i., viz:	45%
200	Leather, viz: (2) Dressed leather, viz: (d) N.e.i., viz: (iii) Goat and kid skin leather, other (iv) <i>Persians</i>	20% or 9d. per sq. ft., whichever rate returns the higher duty 20% or 9d. per sq. ft., whichever rate returns the higher duty

FOURTH SCHEDULE—continued

Part III—Provisions Substituted in Second Schedule to Act—continued

New Zealand Tariff Item No.	Description of Products	Rate of Duty
205	<p>Rubber and plastic, and articles manufactured therefrom, viz:</p> <p>(1) Natural rubber, balata, gutta-percha, and similar natural gums (including natural latex whether or not stabilised), synthetic rubbers (including synthetic latex, whether or not stabilised), and factice derived from oils, unmanufactured</p> <p>(7) Sheets, strips, profile shapes, and other articles, n.e.i., composed of or containing rubber (whether or not vulcanised), suited for the repair of rubber tyres and tubes, viz:</p> <p>(a) Vulcanised fabric patches for tyre repair</p> <p>(8) Pneumatic tyres, and inner tubes for pneumatic tyres, viz:</p> <p>(b) Other kinds, viz:</p> <p>(i) Tyres weighing not more than 2½ lb; inner tubes each weighing not more than 1 lb</p> <p>(9) Valves and parts thereof for pneumatic tyres and inner tubes</p> <p>(10) Tyres, rubber and similar, other than pneumatic, including any material in combination therewith, viz:</p> <p>(a) Not exceeding 1½ inches in diameter</p> <p>(14) Fittings, mountings, and other articles, n.e.i., composed wholly or principally of rubber or plastic, specially suited for use on vehicles</p> <p>(15) Rubberware n.e.i.</p> <p>(19) Articles n.e.i. wholly or principally of plastic other than of plastic sheeting</p>	<p>Free(*)</p> <p>20%</p> <p>2s. per lb + 20% ad val.</p> <p>20%</p> <p>40%</p> <p>40%</p> <p>47½%</p> <p>50%</p>
214	<p>China-ware, earthenware, and porcelainware, viz:</p> <p>(1) Breakfast, dinner, tea, and coffee sets; cups, saucers, plates, and dishes</p> <p>(2) Other articles suited for table use, viz:</p> <p>(a) As may be approved by the Minister</p> <p>(b) Other kinds</p>	<p>7½d. per lb + 40% ad. val.</p> <p>40%</p> <p>7½d. per lb + 40% ad val.</p>
278	<p>Ink, printing, viz:</p> <p>(2) N.e.i., including showcard or poster colours in liquid form</p>	<p>50%</p>
296	<p>Paper (other than wrapping paper), waxed, unprinted; also such paper printed and then waxed, viz:</p> <p>(1) Of such kinds and sizes as may be approved by the Minister</p> <p>(2) Other</p>	<p>15%</p> <p>42½%</p>
310	<p>(5) Washers, viz:</p> <p>(a) Wholly of rubber or of plastic, viz:</p> <p>(i) Jar rings, tap washers, and such other kinds as may be determined by the Minister</p>	<p>40%</p>
333	<p>Agricultural implements and machinery, viz:</p> <p>(2) Pick-up hay balers</p>	<p>Free(*)</p>

(*)Subject to primage duty of 3% ad valorem.

FOURTH SCHEDULE—*continued*Part III—Provisions Substituted in Second Schedule to Act—*continued*

New Zealand Tariff Item No.	Description of Products	Rate of Duty
338	<p><i>Machinery or appliances, electrical, viz:</i></p> <p>(1) Batteries or cells, viz:</p> <p>(a) <i>Storage</i> batteries (including <i>parts thereof</i>) ..</p> <p>(b) Other kinds, viz:</p> <p>(i) Of kinds approved by the Minister ..</p> <p>(ii) Of kinds determined by the Minister ..</p> <p>(iii) Other</p> <p>(2) Bell pushes of a <i>rated</i> current carrying capacity not exceeding 35 amperes ..</p> <p>(5) Carbon in block, sheet, or rod; vulcanite, insulating tape, and other insulating materials n.e.i., excluding insulating piping or tubing and insulating fittings for pipes ..</p> <p>(6) Condensers (capacitors), viz:</p> <p>(a) Power factor correction condensers, viz:</p> <p>(i) As may be approved by the Minister ..</p> <p>(ii) Other</p> <p>(b) Other kinds, viz:</p> <p>(i) As may be approved by the Minister ..</p> <p>(ii) Other</p> <p>(8) X-ray tubes</p> <p>(9) <i>Flush boxes for switches or wall plugs</i></p> <p>(10) <i>Fuses, fuse carriers and bases</i> therefor, viz:</p> <p>(a) Composed wholly or <i>principally</i> of <i>plastic</i> ..</p> <p>(b) Composed wholly or <i>principally</i> of <i>earthenware</i>, viz:</p> <p>(i) <i>Outdoor type</i> having a <i>rated</i> capacity not exceeding 100 amperes for use in circuits not exceeding 660 volts ..</p> <p>(ii) <i>Switchboard type</i> having a <i>rated</i> capacity not exceeding 30 amperes ..</p> <p>(c) Other kinds</p> <p>(12) Insulated cable and wire, viz:</p> <p>(a) Having <i>conductors</i> not exceeding 0.20 square inch in <i>nominal cross sectional area</i>, except such cable and wire as may be approved by the Minister</p> <p>(b) Other kinds</p> <p>(14) Metal <i>poles or towers, specially suited</i> for use in electrical transmission lines</p> <p>(18) <i>Parts of radio and similar apparatus</i>, viz:</p> <p>(a) Loudspeakers (not including parts thereof); <i>chassis; printed circuits; dials, dial scales, and dial mechanisms; radio frequency coils; radio frequency units; valve shields; coil cans; viz:</i></p> <p>(i) As may be approved by the Minister ..</p> <p>(ii) Other</p> <p>(b) <i>Parts n.e.i. of radio and similar apparatus</i>, viz:</p> <p>(i) As may be determined by the Minister ..</p> <p>(ii) Other</p> <p>(20) <i>Radio-telegraphic and radio-telephonic transmitting sets and receiving sets, n.e.i., combined or separate; television apparatus n.e.i., viz:</i></p> <p>(a) As may be determined by the Minister ..</p>	<p>20%</p> <p>20%</p> <p>45% or 4½d. each, whichever rate returns the higher duty</p> <p>45%</p> <p>20%</p> <p>20%</p> <p>20%</p> <p>42½%</p> <p>42½%</p> <p>42½%</p> <p>20%</p> <p>35%</p> <p>20%</p> <p>20%</p> <p>20%</p> <p>42½%</p> <p>42½%</p> <p>20%</p> <p>35%</p> <p>20%</p> <p>20%</p> <p>20%</p> <p>20%</p> <p>45%</p> <p>45%</p> <p>20%</p> <p>45%</p>

FOURTH SCHEDULE—continued

Part III—Provisions Substituted in Second Schedule to Act—continued

New Zealand Tariff Item No.	Description of Products	Rate of Duty
338	<i>Machinery or appliances, electrical, viz—continued</i>	
	(b) Other	20%
	(21) <i>Electrical appliances n.e.i. peculiar to telephony or telegraphy, viz:</i>	
	(a) As may be determined by the Minister ..	20% or such higher rate of duty not exceeding 45% as the Minister may in any case direct
	(b) Other	20%
	(23) <i>Sockets (not being lampholders) and plugs therefor, wire or cable connectors, and articles similar to wire or cable connectors, viz:</i>	
	(a) With <i>bodies</i> composed wholly or <i>principally</i> of <i>plastic</i>	42½%
	(b) Other kinds	20%
	(24) <i>Switches, viz:</i>	
	(a) With <i>bodies</i> composed wholly or <i>principally</i> of <i>plastic, viz:</i>	
	(i) Having a <i>rated</i> current carrying capacity not exceeding 35 amperes ..	42½%
	(ii) Other	20%
	(b) Other kinds, viz:	
	(i) Having a <i>rated</i> current carrying capacity not exceeding 35 amperes ..	20%
	(ii) Other	20%
	(25) <i>Switchboards, fuseboards, and distribution boards or boxes for electric circuits; shunt or voltage regulators; starters or controllers n.e.i. for electric motors; rheostats and resistances n.e.i., including reactance or choking coils, for the reduction or control of electric currents; relays; electro-magnets; circuit makers and circuit breakers n.e.i.; terminals; lightning arresters for the protection of electrical apparatus ..</i>	20%
	Ex (26) <i>Transformers</i> for wireless receiving sets; one phase and three phase transformers up to and including 500 kilovolt-amperes operating at pressures not exceeding 15,000 volts	20%
	(29) <i>Electric irons</i>	45%
	(30) <i>N.e.i.</i>	40%
351	<i>Machinery, machines, machine tools, and appliances, viz:</i>	
	(14) <i>Hydro-extractors</i>	40%
356	(3) <i>Builders' and cabinetmakers' hardware, viz:</i>	
	(c) <i>Handles, pulls, catches, clips, slides, and similar articles, suited for use on drawers or cabinets; metal escutcheon plates; handles, pulls, bolts, knockers, letter plates and bells, for doors..</i>	60%
357	<i>Metal, viz:</i>	
	(6) <i>Metal n.e.i., viz:</i>	
	(a) <i>Leaf or foil, viz:</i>	
	(i) <i>Printed, viz:</i>	
	(A) As may be determined by the Minister	30%
	(B) <i>Other kinds</i>	10%

FOURTH SCHEDULE—continued

Part III—Provisions Substituted in Second Schedule to Act—continued

New Zealand Tariff Item No.	Description of Products	Rate of Duty
357	Metal, viz—continued (10)(c) Wire, plain, n.e.i., viz: (ii) Non-ferrous not exceeding 0·204 inch in nominal diameter or 0·0326 square inch in nominal cross-sectional area, except such wires as may be approved by the Minister (iii) Non-ferrous, other kinds (11) Metal cordage n.e.i., not being <i>precious metal</i> , viz: (b) Non-ferrous, viz: (i) Not exceeding 0·50 square inch in nominal cross-sectional area, except such cordage as may be approved by the Minister (ii) Other kinds	25% 10% 35% 20%
359	(2) Nails made from <i>iron wire</i> , whether plain, galvanised, or coated, n.e.i., viz: (a) Of such kinds as may be approved by the Minister (b) Other (3) Dog-spikes and deck-spikes; hooks and tacks, coopers' and <i>similar</i> (4) Nails and tacks n.e.i.	20% 45% 20% 20%
360	Staples, viz: (1) Non-ferrous; insulated staples; such other kinds as may be approved by the Minister (2) Other	20% 45%
361	Corrugated saw-edge fasteners, and such material in the form of strip	45%
362	Pipes, piping, tubes, and tubing (except coil pipes, and porcelain or earthenware tubes <i>suited for electrical insulation purposes</i>), viz: (8) Knees, bends, elbows, junction or inspection boxes including covers therefor, and other fittings, n.e.i., for pipes, piping, tubes, or tubing, viz: (a) Of brass or other <i>copper alloy</i>	45%
376	Wire fabrics, viz: (7) Other kinds, including wove wire and netting, n.e.i., viz: (a) Of such kinds as may be determined by the Minister	25%
394	Oils in vessels capable of containing 1 gallon or more, viz: (3) Vegetable oils n.e.i., viz: (b) <i>Coconut oil</i>	22½%
419	Brushes, brushware, and brooms, viz: (2) <i>Floor polishers or scrubbers</i> incorporating revolving brushes or mops	45%

FIFTH SCHEDULE

Section 6

EXEMPTIONS FROM SURTAX

Part I—Goods Admissible Under the British Preferential Tariff

Tariff Item No.	Classes of Goods
61	Provisions, viz: (1) Soups, viz: (a) Oyster soup and other fish soup, in powder or otherwise and whether in admixture with other substances or not. (b) Soups, other than oyster soup and other fish soups, in powder or otherwise and whether in admixture with other substances or not. (6) Canned beans.
136	Apparel, clothing, and hosiery, viz: (4) Gloves and mittens, viz: (b) N.e.i., viz: (i) Composed wholly or <i>principally</i> of leather.
183	Textile <i>piece-goods</i> , including textiles of wool, or containing wool, viz: (2) N.e.i., viz: (a) Of wool, or containing wool. (b) Other kinds.
246	(1) Mouldings in the piece, and <i>panels</i> , suited for use in picture frames or furniture making, in building construction, or for <i>similar</i> purposes (other than those composed wholly of wood and suited for picture frames, cornices, walls, or ceilings). (2) Mouldings in the piece, and <i>panels</i> , composed wholly of wood and suited for picture frames, cornices, walls, or ceilings.
279	Ink, stencilling and <i>similar</i> .
333	Agricultural implements and machinery, viz: (7) <i>Cultivators</i> , harrows, and ploughs, n.e.i.; seed drills, n.e.i.; seed or fertiliser sowers or distributors, combined or separate, n.e.i.; lime spreaders; seed or grain cleaners, and cellular seed or grain separators.
338	<i>Machinery</i> or <i>appliances</i> , electrical, viz: (17) <i>Cabinets</i> , and parts of <i>cabinets</i> , for <i>radio apparatus</i> . (19) <i>Radio-broadcast receiving sets</i> and <i>television receiving sets</i> .
356	(3) Builders' and cabinetmakers' hardware, viz: (d) Hinges (not being <i>gate hinges</i>) suited for doors, box-lids, or <i>similar</i> articles, viz: (i) Butt hinges of steel, including back-flaps, whether black, bright, polished, galvanised, plated, or otherwise coated with metal or other materials.
359	(1) Nails, lead-headed, and galvanised cup-headed roofing nails.

FIFTH SCHEDULE—continued

Part I—Goods Admissible Under the British Preferential
Tariff—continued

Tariff Item No.	Classes of Goods
362	Pipes, piping, tubes, and tubing (except coil pipes, and porcelain or earthenware tubes <i>suited for electrical insulation purposes</i>), viz: (8) Knees, bends, elbows, junction or inspection boxes including covers therefor, and other <i>fittings</i> , n.e.i., for pipes, piping, tubes, or tubing, viz: (a) Of brass or other <i>copper alloy</i> . (b) Of cast iron for <i>rain-water, soil, and similar pipes</i> .
376	<i>Wire fabrics</i> , viz: (1) Wove wire for mattresses.

Part II—Goods Admissible Under the General Tariff

Tariff Item No.	Classes of Goods
136	Apparel, clothing, and hosiery, viz: (4) Gloves and mittens, viz: (a) Of types <i>especially suited</i> for industrial, scientific, or <i>similar purposes</i> , as may be approved by the Minister.
168	(1) Lace, and laces, n.e.i.
205	<i>Rubber and plastic</i> , and articles manufactured therefrom, viz: (8) <i>Pneumatic tyres</i> , and inner tubes for <i>pneumatic tyres</i> , viz: (a) As may be approved by the Minister: (18) <i>Plastic materials</i> in sheets or rolls, not being <i>printed, embossed, or otherwise worked</i> , n.e.i., viz: (a) <i>Non-pliable</i> , including <i>sheet</i> reinforced with wire or other materials, viz: (ii) Other kinds.
214	Chinaware, <i>earthenware</i> , and porcelainware, viz: (1) <i>Breakfast, dinner, tea, and coffee sets; cups, saucers, plates, and dishes</i> . (2) <i>Other articles suited for table use</i> , viz: (a) As may be approved by the Minister.

FIFTH SCHEDULE—continued

Part II—Goods Admissible Under the General Tariff—continued

Tariff Item No.	Classes of Goods
338	<p><i>Machinery or appliances</i>, electrical, viz:</p> <p>(1) Batteries or cells, viz:</p> <p>(b) Other kinds, viz:</p> <p>(i) Of kinds approved by the Minister.</p> <p>(3) <i>Carbons and electrodes</i>, viz:</p> <p>(a) For electric furnaces or for arc lamps.</p> <p>(6) Condensers (capacitors), viz:</p> <p>(a) Power factor correction condensers, viz:</p> <p>(i) As may be approved by the Minister.</p> <p>(h) Other kinds, viz:</p> <p>(i) As may be approved by the Minister.</p> <p>(13) Bases or caps for electric lamp bulbs.</p> <p>(15) Electric motors and slide rails therefor.</p>
376	<p><i>Wire fabrics</i>, viz:</p> <p>(2) Electrically welded <i>wire fabric</i>, viz:</p> <p>(a) As may be approved by the Minister.</p>
442	<p><i>Roofing material</i> n.e.i.; <i>building papers</i> and <i>paper felts</i> water-proofed with tar, bitumen, or similar material, viz:</p> <p>(2) Other.</p>

Part III—Goods Admissible Under Either the British Preferential Tariff or the General Tariff

Tariff Item No.	Classes of Goods
20	<p><i>Fruit juices</i>, unsweetened, <i>in bulk</i>, viz:</p> <p>(2) Other kinds.</p>
38	<p>(2) Fruit pulp, crushed fruit, minced fruit, fruit-pastes, n.e.i., viz:</p> <p>(a) Apricot, raspberry, tomato, and such other kinds as may be determined by the Minister.</p>
47	<p>Macaroni, vermicelli, spaghetti, egg noodles, and <i>similar products</i>, n.e.i., viz:</p> <p>(1) <i>Packed for retail sale</i>.</p> <p>(2) Other.</p>
52	<p>Nuts, and preparations thereof, viz:</p> <p>(2) Pastes, meals, and <i>similar preparations</i>, n.e.i., of almonds or nuts, not being animal foods, viz:</p> <p>(a) Peanut butter.</p>
61	<p>Provisions, viz:</p> <p>(2) Spaghetti and <i>similar products</i>, cooked, whether or not in combination with other food substances,</p>

FIFTH SCHEDULE—continued

Part III—Goods Admissible Under Either the British Preferential Tariff
or the General Tariff—continued

Tariff Item No.	Classes of Goods
104	<p>(1) <i>Disinfectants</i> n.e.i., viz:</p> <p>(a) <i>Packed for retail sale.</i></p> <p>(b) Other kinds, viz:</p> <p>(i) As may be determined by the Minister.</p> <p>(2) Weed and scrub killing preparations, n.e.i.; <i>growth regulating and promoting</i> substances and preparations, n.e.i., for <i>agricultural</i> uses, viz:</p> <p>(a) <i>Packed for retail sale.</i></p> <p>(b) Other kinds, viz:</p> <p>(i) As may be determined by the Minister.</p>
119	<p><i>Insecticides and fungicides</i> (including <i>colloidal sulphur</i> and preparations thereof), for <i>agricultural</i> uses, and for such other purposes as may be approved by the Minister, viz:</p> <p>(1) <i>Packed for retail sale.</i></p> <p>(2) Other kinds, viz:</p> <p>(a) As may be determined by the Minister.</p>
136	<p>Apparel, clothing, and hosiery, viz:</p> <p>(4) Gloves and mittens, viz:</p> <p>(b) N.e.i., viz:</p> <p>(iii) Composed wholly or <i>principally</i> of <i>rubber</i> or <i>plastic.</i></p>
155	<p><i>Felt piece-goods</i>, n.e.i., and <i>felted textiles in the piece</i>, viz:</p> <p>(2) Other kinds.</p>
173	<p><i>Rugs</i>, n.e.i., not <i>suitd</i> for use as floor coverings, viz:</p> <p>(2) Other kinds.</p>
180	<p>(6) Knitted or lockstitched <i>piece-goods</i> composed wholly or <i>principally</i> of <i>silk</i> or <i>man-made fibres</i>, <i>plain</i> or merely hemmed, whipped, or <i>similarly worked</i>, viz:</p> <p>(a) As may be determined by the Minister.</p> <p>(7) Knitted <i>piece-goods</i> composed wholly or <i>principally</i> of <i>cotton</i>, n.e.i., <i>plain</i> or merely hemmed, whipped, or <i>similarly worked</i>, viz:</p> <p>(b) Other kinds.</p> <p>(8) Textile <i>piece-goods</i>, <i>woven</i>, containing in any proportion <i>man-made discontinuous fibres</i> (e.g., <i>staple fibres</i>) but not containing wool or hair, and weighing not less than 6 ounces per square yard, whether <i>plain</i>, hemmed, whipped, or <i>similarly worked</i>, viz:</p> <p>(b) Other kinds.</p>
184	<p>(1) <i>Blankets</i>, viz:</p> <p>(b) Other kinds.</p>
192	<p>Yarns, viz:</p> <p>Cotton, silk, <i>man-made fibres</i>, or mixtures of the foregoing, viz:</p> <p>(1) Containing in any proportion <i>discontinuous man-made fibres</i> or <i>bulked</i> continuous <i>man-made fibres</i>, and weighing more than 150 grammes per 9000 metres (150 denier), viz:</p> <p>(b) Other kinds.</p>

FIFTH SCHEDULE—*continued*

Part III—Goods Admissible Under Either the British Preferential Tariff or the General Tariff—*continued*

Tariff Item No.	Classes of Goods
199	Pipes, piping, tubes, and tubing (including hose and hoses), <i>flexible</i> , n.e.i., viz: (1) Composed wholly or <i>principally</i> of rubber or <i>plastic</i> , viz: (b) Other.
200	Leather, viz: (2) Dressed leather, viz: (d) N.e.i., viz: (i) Bovine cattle leather. (iii) Goat and kid skin leather, other. (iv) <i>Persians</i> . (v) Sheep and lamb skin leather (other than <i>persians</i>).
201	Leather board or composition board, composed of skivings, split leathers, leather scraps, or the same mixed with other material, cemented and pressed together, cut into shapes or otherwise.
205	Rubber and <i>plastic</i> , and articles manufactured therefrom, viz: (4) Rubber, <i>compounded</i> but not <i>vulcanised</i> , and articles <i>composed</i> thereof, n.e.i. (5) Blocks, plates, sheets, strips, rods, and profile shapes, <i>plain, unworked</i> , and n.e.i., viz: (a) Composed wholly of <i>unhardened vulcanised rubber</i> . (b) Composed <i>principally</i> of <i>unhardened vulcanised rubber</i> , including material having textile incorporated therein. (c) Composed wholly or <i>principally</i> of <i>sponge, foam</i> or <i>cellular rubber</i> or <i>plastic</i> . (7) Sheets, strips, profile shapes, and other <i>articles</i> , n.e.i., composed of or containing <i>rubber</i> (whether or not <i>vulcanised</i>), <i>suited</i> for the <i>repair</i> of <i>rubber</i> tyres and tubes, viz: (b) Other. (8) <i>Pneumatic tyres</i> , and inner tubes for <i>pneumatic tyres</i> , viz: (b) Other kinds, viz: (i) Tyres weighing not more than 2½ lb; inner tubes each weighing not more than 1 lb. (ii) Other. (10) Tyres, <i>rubber</i> and <i>similar</i> , other than <i>pneumatic</i> , including any material in combination therewith, viz: (a) Not exceeding 1¾ inches in <i>diameter</i> . (b) Other kinds. (11) Tying, <i>rubber</i> and <i>similar</i> including any materials in <i>combination therewith</i> , viz: (a) Not exceeding 1¾ inches in <i>diameter</i> . (b) Other kinds.

FIFTH SCHEDULE—*continued**Part III—Goods Admissible Under Either the British Preferential Tariff or the General Tariff—continued*

Tariff Item No.	Classes of Goods
205	<p><i>Rubber and plastic, and articles manufactured therefrom, viz—continued</i></p> <p>(12) Articles composed wholly or <i>principally</i> of <i>rubber</i> or <i>plastic</i> or of textile treated with <i>rubber</i> or <i>plastic</i>, viz:</p> <p>(a) Hot water bags and hot water bottles, viz:</p> <p>(i) Other.</p> <p>(14) <i>Fittings, mountings, and other articles, n.e.i., composed wholly or principally of rubber or plastic, specially suited for use on vehicles.</i></p> <p>(15) <i>Rubberware n.e.i.</i></p> <p>(16) <i>Plastic materials, processed, specially suited for the manufacture of paints, varnishes, adhesives, or similar goods, viz:</i></p> <p>(a) As may be determined by the Minister.</p> <p>(17) <i>Plastic materials processed not further than the form of bars, blocks, monofilament, rods, or similar shapes or sections, n.e.i., viz:</i></p> <p>(a) As may be determined by the Minister.</p> <p>(18) <i>Plastic materials in sheets or rolls, not being printed, embossed, or otherwise worked, n.e.i., viz:</i></p> <p>(a) <i>Non-pliable, including sheet reinforced with wire or other materials, viz:</i></p> <p>(i) As may be determined by the Minister.</p> <p>(b) <i>Pliable, viz:</i></p> <p>(ii) Other kinds, viz:</p> <p>(A) As may be determined by the Minister.</p> <p>(19) <i>Articles n.e.i. wholly or principally of plastic other than of plastic sheeting.</i></p>
214	<p>Chinaware, earthenware, and porcelainware, viz:</p> <p>(1) <i>Breakfast, dinner, tea and coffee sets; cups, saucers, plates and dishes.</i></p> <p>(2) <i>Other articles suited for table use, viz:</i></p> <p>(b) Other kinds.</p>
246	<p>(3) <i>Sheets, n.e.i., suited for use in building construction or for similar purposes.</i></p>
248	<p>(1) <i>Gramophones and similar articles including accessories peculiar thereto, n.e.i., but excluding cabinets and parts of cabinets imported separately.</i></p> <p>(2) <i>Cabinets, and parts of cabinets, for gramophones and similar articles</i></p>
269	<p><i>Cardboard, pasteboard, wood-pulp board, corrugated board, fibre-board, strawboard, and similar boards, n.e.i., (including paper weighing not less than 1½ oz per sheet of 300 square inches), not suited for use in building construction, also millboard and cloth-lined board, viz:</i></p> <p>(1) Of size not less than 300 square inches, viz:</p> <p>(b) Other.</p> <p>(2) Other kinds.</p>

FIFTH SCHEDULE—continued

Part III—Goods Admissible Under Either the British Preferential Tariff
or the General Tariff—continued

Tariff Item No.	Classes of Goods
278	Ink, printing, viz: (1) Black, in packages containing not less than 1 cwt, the <i>current domestic value</i> of which does not exceed 1s. per lb, and such other printing inks as may be approved by the Minister. (2) N.e.i., including showcard or poster colours in <i>liquid form</i> .
296	Paper (other than <i>wrapping paper</i>), <i>waxed</i> , unprinted; also such paper printed and then <i>waxed</i> , viz: (2) Other.
310	(1) Bolts n.e.i. and <i>bolt ends</i> , (including insulator bolts), viz: (a) <i>Forged</i> , and such other kinds as may be determined by the Minister. (2) Screws, viz: (a) <i>Metal thread or machine, forged; coach screws; set screws</i> ; and such other kinds as may be determined by the Minister. (3) <i>Nuts</i> , viz: (a) <i>Metal nuts</i> , square or hexagonal, being pressed or <i>forged</i> , including such <i>nuts</i> unthreaded. (5) <i>Washers</i> , viz: (a) Wholly of <i>rubber</i> or of <i>plastic</i> , viz: (i) <i>Jar rings, tap washers</i> , and such other kinds as may be determined by the Minister.
312	<i>Castors and floor slides suited for furniture</i> , viz: (1) As may be determined by the Minister.
325	Fire fighting equipment, viz: (1) <i>Hand chemical</i> fire-extinguishers.
333	Agricultural implements and machinery, viz: (9) <i>Agricultural implements and machinery, n.e.i.</i> , viz: (a) As may be determined by the Minister.
338	<i>Machinery or appliances</i> , electrical, viz: (1) Batteries or cells, viz: (b) Other kinds, viz: (ii) Of kinds determined by the Minister. (iii) Other. (3) <i>Carbons and electrodes</i> , viz: (b) For electric welding. (6) Condensers (capacitors), viz: (a) Power factor correction condensers, viz: (ii) Other. (b) Other kinds, viz: (ii) Other. (9) <i>Flush boxes for switches or wall plugs</i> .

FIFTH SCHEDULE—continued

Part III—Goods Admissible Under Either the British Preferential Tariff
or the General Tariff—continued

Tariff Item No.	Classes of Goods
338	<p><i>Machinery or appliances, electrical, viz—continued</i></p> <p>(10) <i>Fuses, fuse carriers and bases therefor, viz:</i></p> <p>(a) Composed wholly or <i>principally</i> of <i>plastic</i>.</p> <p>(b) Composed wholly or <i>principally</i> of <i>earthenware, viz:</i></p> <p>(i) <i>Outdoor type</i> having a <i>rated</i> capacity not exceeding 100 amperes for use in circuits not exceeding 660 volts.</p> <p>(ii) <i>Switchboard type</i> having a <i>rated</i> capacity not exceeding 30 amperes.</p> <p>(12) Insulated cable and wire, viz:</p> <p>(a) Having <i>conductors</i> not exceeding 0·20 square inch in <i>nominal cross sectional area</i>, except such cable and wire as may be approved by the Minister.</p> <p>(18) <i>Parts of radio and similar apparatus, viz:</i></p> <p>(a) Loudspeakers (not including parts thereof); <i>chassis; printed circuits; dials, dial scales, and dial mechanisms; radio frequency coils; radio frequency units; valve shields; coil cans; viz:</i></p> <p>(ii) Other.</p> <p>(b) <i>Parts n.e.i. of radio and similar apparatus, viz:</i></p> <p>(i) As may be determined by the Minister.</p> <p>(20) <i>Radio-telegraphic and radio-telephonic transmitting sets and receiving sets, n.e.i., combined or separate; television apparatus n.e.i., viz:</i></p> <p>(a) As may be determined by the Minister.</p> <p>(21) <i>Electrical appliances n.e.i. peculiar to telephony or telegraphy, viz:</i></p> <p>(a) As may be determined by the Minister.</p> <p>(23) <i>Sockets (not being lampholders) and plugs therefor, wire or cable connectors, and articles similar to wire or cable connectors, viz:</i></p> <p>(a) With <i>bodies</i> composed wholly or <i>principally</i> of <i>plastic</i></p> <p>(24) <i>Switches, viz:</i></p> <p>(a) With <i>bodies</i> composed wholly or <i>principally</i> of <i>plastic, viz:</i></p> <p>(i) Having a <i>rated</i> current carrying capacity not exceeding 35 amperes.</p>
351	<p>Machinery, machines, machine tools, and <i>appliances, viz:</i></p> <p>(14) <i>Hydro-extractors.</i></p>
354	<p><i>Tools, viz:</i></p> <p>(2) Shovels, viz:</p> <p>(a) Of such kinds as may be determined by the Minister.</p> <p>(4) <i>Agricultural and horticultural hand tools, n.e.i. (not including brushes or brushware), viz:</i></p> <p>(a) Of such kinds as may be determined by the Minister.</p>

FIFTH SCHEDULE—continued

Part III—Goods Admissible Under Either the British Preferential Tariff or the General Tariff—continued

Tariff Item No.	Classes of Goods
356	(3) Builders' and cabinetmakers' hardware, viz: (c) Handles, <i>pulls</i> , <i>catches</i> , <i>clips</i> , <i>slides</i> , and <i>similar</i> articles, <i>sued</i> for use on drawers or cabinets; metal escutcheon plates; handles, <i>pulls</i> , <i>bolts</i> , <i>knockers</i> , <i>letter plates</i> and <i>bells</i> , for doors.
357	Metal, viz: (6) Metal n.e.i., viz: (a) Leaf or foil, viz: (i) <i>Printed</i> , viz: (A) As may be determined by the Minister. (10) (c) Wire, plain, n.e.i., viz: (ii) Non-ferrous, not exceeding 0·204 inch in <i>nominal diameter</i> or 0·0326 square inch in <i>nominal cross-sectional area</i> , except such wires as may be approved by the Minister. (11) Metal cordage n.e.i., not being <i>precious metal</i> , viz: (b) Non-ferrous, viz: (i) Not exceeding 0·50 square inch in <i>nominal cross-sectional area</i> , except such cordage as may be approved by the Minister.
359	(2) <i>Nails</i> made from <i>iron wire</i> , whether plain, galvanised, or coated, n.e.i., viz:
360	(b) Other.
360	Staples, viz:
361	(2) Other.
361	Corrugated saw-edge fasteners, and such material in the form of strip.
362	Pipes, piping, tubes, and tubing (except coil pipes, and porcelain or earthenware tubes <i>sued</i> for <i>electrical insulation purposes</i>), viz:
376	(6) <i>Plastic (other than flexible)</i> , viz:
376	(a) As may be determined by the Minister.
376	<i>Wire fabrics</i> , viz:
376	(2) Electrically welded <i>wire fabric</i> , viz:
376	(b) Other kinds.
376	(7) Other kinds, including wove wire and netting, n.e.i., viz:
376	(a) Of such kinds as may be determined by the Minister.
386	Undercarriage springs, n.e.i., <i>sued</i> for the manufacture or repair of vehicles or locomotives, viz:
394	(1) Of such kinds as may be determined by the Minister.
394	Oils in vessels capable of containing 1 gallon or more, viz:
394	(3) Vegetable oils n.e.i., viz:
394	(b) <i>Coconut oil</i> .

FIFTH SCHEDULE—*continued*Part III—Goods Admissible Under Either the British Preferential Tariff
or the General Tariff—*continued*

Tariff Item No.	Classes of Goods
419	Brushes, brushware, and brooms, viz: (1) <i>Carpet sweepers.</i> (2) <i>Floor polishers or scrubbers</i> incorporating revolving brushes or mops.
421	Cements and adhesives, viz: (2) <i>Rubber</i> or guttapercha solutions or cements. (3) Cements and adhesives, n.e.i., powders for adhesives, n.e.i., and liquid for use therewith, viz: (a) <i>Put up for household use.</i> (b) Other kinds, viz: (ii) Other.
442	<i>Roofing material</i> n.e.i.; <i>building papers</i> and <i>paper felts</i> waterproofed with tar, bitumen, or similar material, viz: (1) As may be determined by the Minister.

Section 7

SIXTH SCHEDULE

EXEMPTIONS FROM PRIMAGE DUTY

Tariff Item No.	Classes of Goods
20	<i>Fruit juices</i> , unsweetened, <i>in bulk</i> , viz: (1) Such kinds as may be approved by the Minister.
67	(2) Arrowroot; sago; tapioca.
104	(3) <i>Cornflour.</i>
136	(3) Sheep-dip. Apparel, clothing, and hosiery, viz: (4) Gloves and mittens, viz: (a) Of types <i>especially suited</i> for industrial, scientific, or <i>similar</i> purposes, as may be approved by the Minister.
168	(1) Lace, and laces, n.e.i.
180	(1) Textile <i>piece-goods</i> , woven, of pure silk, whether <i>plain</i> , hemmed, whipped, or <i>similarly worked</i> . (2) Textile <i>piece-goods</i> , woven, of raffia fibre, whether <i>plain</i> , hemmed, whipped, or <i>similarly worked</i> . (4) Textile <i>piece-goods</i> , namely, moquettes, composed wholly of cotton, whether <i>plain</i> , hemmed, whipped, or <i>similarly worked</i> .

SIXTH SCHEDULE—continued

Tariff Item No.	Classes of Goods
200	<p>(5) Textile <i>piece-goods</i>, namely, moquettes, tapestry and tickings, composed of cotton (other than moquettes composed wholly of cotton), linen, jute, hemp or other vegetable fibre, or of combinations of these materials with one another, or with any other material (except wool or hair), whether <i>plain</i>, hemmed, whipped, or <i>similarly worked</i>, provided that such <i>piece-goods</i> do not contain more than 50 per cent by weight of silk, of imitation silk, of artificial silk, or of combinations of the same.</p> <p>Leather, viz:</p> <p>(2) Dressed leather, viz:</p> <p>(d) N.e.i., viz:</p> <p>(ii) Goat and kid skin leather declared by a manufacturer for use in the manufacture of such goods as may be approved by the Minister and under such conditions as the Minister may prescribe.</p> <p>(vi) Other kinds.</p>
205	<p><i>Rubber</i> and <i>plastic</i>, and articles manufactured therefrom, viz:</p> <p>(7) Sheets, strips, profile shapes, and other <i>articles</i>, n.e.i., composed of or containing <i>rubber</i> (whether or not vulcanised), <i>suited</i> for the <i>repair</i> of <i>rubber</i> tyres and tubes, viz:</p> <p>(a) Vulcanised fabric patches for tyre repair.</p> <p>(8) <i>Pneumatic tyres</i>, and inner tubes for <i>pneumatic tyres</i>, viz:</p> <p>(a) As may be approved by the Minister.</p> <p>(9) Valves and <i>parts</i> thereof for <i>pneumatic tyres</i> and inner tubes.</p> <p>(12) Articles composed wholly or <i>principally</i> of <i>rubber</i> or <i>plastic</i> or of textile treated with <i>rubber</i> or <i>plastic</i>, viz:</p> <p>(b) Water beds and water cushions, air beds and air cushions, <i>especially suited</i> for hospital use; ice bags and ice caps; urinals.</p> <p>(16) <i>Plastic materials</i>, <i>processed</i>, <i>especially suited for the manufacture of paints, varnishes, adhesives, or similar goods</i>, viz:</p> <p>(a) As may be determined by the Minister.</p> <p>(b) Other kinds.</p> <p>(17) <i>Plastic materials</i> <i>processed</i> not further than the form of bars, blocks, monofilament, rods, or <i>similar shapes or sections</i>, n.e.i., viz:</p> <p>(a) As may be determined by the Minister.</p> <p>(b) Other kinds.</p> <p>(18) <i>Plastic materials</i> in sheets or rolls, not being <i>printed, embossed, or otherwise worked</i>, n.e.i., viz:</p> <p>(a) <i>Non-pliable</i>, including <i>sheet</i> reinforced with wire or other materials, viz:</p> <p>(i) As may be determined by the Minister.</p> <p>(ii) Other kinds.</p>

SIXTH SCHEDULE—continued

Tariff Item No.	Classes of Goods
205	<p><i>Rubber and plastic</i>, and articles manufactured therefrom, viz—continued</p> <p>(b) <i>Pliable</i>, viz:</p> <p>(ii) Other kinds, viz:</p> <p>(A) As may be determined by the Minister.</p> <p>(B) Other.</p>
214	<p>Chinaware, <i>earthenware</i>, and porcelainware, viz:</p> <p>(2) <i>Other articles suited for table use</i>, viz:</p> <p>(a) As may be approved by the Minister.</p>
269	<p>Cardboard, <i>pasteboard</i>, <i>wood-pulp board</i>, corrugated board, <i>fibre-board</i>, <i>strawboard</i>, and <i>similar boards</i>, n.e.i., (including paper weighing not less than 1¼ oz per sheet of 300 square inches), <i>not suited for use in building construction</i>, also <i>millboard</i> and <i>cloth-lined board</i>, viz:</p> <p>(1) Of size not less than 300 square inches, viz:</p> <p>(a) As may be approved by the Minister and under such conditions as he may prescribe.</p>
296	<p>Paper (other than <i>wrapping paper</i>), <i>waxed</i>, unprinted; also such paper printed and then <i>waxed</i>, viz:</p> <p>(1) Of such kinds and sizes as may be approved by the Minister.</p>
333	<p>Agricultural implements and machinery, viz:</p> <p>(6) Ploughs, <i>cultivators</i>, and seed drills, <i>hand-worked</i>, combined or separate; ploughs, single furrow mould-board, not exceeding 266 lb net weight; also the following parts of ploughs or harrows, viz: mould-board plates unbent, steel shareplates cut to pattern, skeith plates, plough beam forgings, discs for harrows or ploughs.</p> <p>(9) <i>Agricultural implements and machinery, n.e.i.</i>, viz:</p> <p>(b) Other.</p>
338	<p><i>Machinery or appliances</i>, electrical, viz:</p> <p>(1) Batteries or cells, viz:</p> <p>(a) <i>Storage batteries</i> (including <i>parts thereof</i>).</p> <p>(b) Other kinds, viz:</p> <p>(i) Of kinds approved by the Minister.</p> <p>(2) Bell pushes of a <i>rated</i> current carrying capacity not exceeding 35 amperes.</p> <p>(3) <i>Carbons and electrodes</i>, viz:</p> <p>(a) For electric furnaces or for arc lamps.</p> <p>(4) Mica in sheets or blocks, <i>unworked</i>.</p> <p>(5) Carbon in block, sheet, or rod; vulcanite, insulating tape, and other insulating materials n.e.i., excluding insulating piping or tubing and insulating fittings for pipes.</p> <p>(6) Condensers (capacitors), viz:</p> <p>(a) Power factor correction condensers, viz:</p> <p>(i) As may be approved by the Minister.</p>

Customs Acts Amendment
SIXTH SCHEDULE—*continued*

51

Tariff Item No.	Classes of Goods
338	<p><i>Machinery or appliances, electrical, viz—continued</i></p> <p>(b) Other kinds, viz:</p> <p style="padding-left: 2em;">(i) As may be approved by the Minister.</p> <p>(7) Electric appliances n.e.i. <i>peculiar</i> to electroplating, electro-chemistry, electro-metallurgy, surgery.</p> <p>(8) X-ray tubes.</p> <p>(10) <i>Fuses, fuse carriers and bases</i> therefor, viz:</p> <p style="padding-left: 2em;">(c) Other kinds.</p> <p>(11) <i>Machinery or appliances</i> n.e.i. <i>peculiar</i> to the generation of electricity, or to the conversion of one type of electric current to another; slide rails therefor.</p> <p>(12) Insulated cable and wire, viz:</p> <p style="padding-left: 2em;">(b) Other kinds.</p> <p>(13) Bases or caps for electric lamp bulbs.</p> <p>(14) Metal <i>poles or towers, specially suited</i> for use in electrical transmission lines.</p> <p>(15) Electric motors and slide rails therefor.</p> <p>(16) Electric vacuum tubes n.e.i., <i>not suitable</i> for purposes of illumination.</p> <p>(18) <i>Parts of radio and similar apparatus, viz:</i></p> <p style="padding-left: 2em;">(a) Loudspeakers (not including parts thereof); <i>chassis; printed circuits; dials, dial scales, and dial mechanisms; radio frequency coils; radio frequency units; valve shields; coil cans; viz:</i></p> <p style="padding-left: 4em;">(i) As may be approved by the Minister.</p> <p style="padding-left: 2em;">(b) <i>Parts n.e.i. of radio and similar apparatus, viz:</i></p> <p style="padding-left: 4em;">(ii) Other.</p> <p>(20) <i>Radio-telegraphic and radio-telephonic transmitting sets and receiving sets, n.e.i., combined or separate; television apparatus n.e.i., viz:</i></p> <p style="padding-left: 2em;">(b) Other.</p> <p>(21) <i>Electrical appliances n.e.i. peculiar to telephony or telegraphy, viz:</i></p> <p style="padding-left: 2em;">(a) As may be determined by the Minister.</p> <p style="padding-left: 2em;">(b) Other.</p> <p>(23) <i>Sockets (not being lampholders) and plugs therefor, wire or cable connectors, and articles similar to wire or cable connectors, viz:</i></p> <p style="padding-left: 2em;">(b) Other kinds.</p> <p>(24) <i>Switches, viz:</i></p> <p style="padding-left: 2em;">(a) With <i>bodies</i> composed wholly or <i>principally</i> of <i>plastic, viz:</i></p> <p style="padding-left: 4em;">(ii) Other.</p> <p style="padding-left: 2em;">(b) Other kinds, viz:</p> <p style="padding-left: 4em;">(i) Having a <i>rated</i> current carrying capacity not exceeding 35 amperes.</p> <p style="padding-left: 4em;">(ii) Other.</p>

SIXTH SCHEDULE—*continued*

Tariff Item No.	Classes of Goods
338	<p><i>Machinery or appliances, electrical, viz—continued</i></p> <p>(25) Switchboards, fuseboards, and distribution boards or boxes for electric circuits; shunt or voltage regulators; <i>starters or controllers</i> n.e.i. for electric motors; rheostats and resistances n.e.i., including reactance or choking coils, for the reduction or control of electric currents; relays; electro-magnets; <i>circuit makers and circuit breakers</i> n.e.i.; <i>terminals</i>; lightning arresters for the protection of electrical apparatus.</p> <p>(26) <i>Transformers.</i></p> <p>(27) Electric locomotives; trolley poles or collectors for electric tramcars or electric locomotives; frogs, crossings, and line-ears, for overhead conductors for electric railways or tramways; rail bonds with terminals attached.</p> <p>(28) Sparking-plugs for oil engines.</p>
354	<p><i>Tools, viz:</i></p> <p>(2) <i>Shovels, viz:</i></p> <p>(a) Of such kinds as may be determined by the Minister.</p> <p>(3) Axes, hatchets, scythes, reaping-hooks, <i>sheep-shears</i>, scissors (other than scissors <i>pecially suited</i> for surgical use), butchers' and other cleavers and choppers, hand saws, saw-blades machine or hand, bill-hooks, bush-hooks, hedge-knives, forks, picks, mattocks and hammers.</p> <p>(4) <i>Agricultural and horticultural hand tools, n.e.i.</i> (not including brushes or brushware), viz:</p> <p>(a) Of such kinds as may be determined by the Minister.</p> <p>(b) Other.</p> <p>(5) <i>Artificers' and other hand tools, n.e.i.</i> (not including brushes or brushware).</p>
357	<p><i>Metal, viz:</i></p> <p>(6) Metal n.e.i., viz:</p> <p>(a) Leaf or foil, viz:</p> <p>(i) <i>Printed, viz:</i></p> <p>(B) Other kinds.</p> <p>(ii) <i>Unprinted.</i></p> <p>(b) Hoop, plate, or sheet, <i>plain</i>, whether in the rough, polished, enamelled, galvanised, plated, tinned, or otherwise coated with metal.</p> <p>(10) (c) Wire, plain, n.e.i., viz:</p> <p>(i) Ferrous.</p> <p>(iii) Non-ferrous, other kinds.</p> <p>(11) Metal cordage n.e.i., not being <i>precious metal</i>, viz:</p> <p>(a) Ferrous.</p> <p>(b) Non-ferrous, viz:</p> <p>(ii) Other kinds.</p>

SIXTH SCHEDULE—*continued*

Tariff Item No.	Classes of Goods
359	(2) <i>Nails</i> made from <i>iron wire</i> , whether plain, galvanised, or coated, n.e.i., viz: (a) Of such kinds as may be approved by the Minister. (3) Dog-spikes and deck-spikes; hooks and tacks, coopers' and similar. (4) <i>Nails and tacks</i> , n.e.i.
360	Staples, viz: (1) Non-ferrous; insulated staples; such other kinds as may be approved by the Minister.
362	Pipes, piping, tubes, and tubing (except coil pipes, and porcelain or earthenware tubes <i>suited for electrical insulation purposes</i>), viz: (6) <i>Plastic (other than flexible)</i> , viz: (b) Other. (7) N.e.i.
376	(2) Electrically welded <i>wire fabric</i> , viz: (a) As may be approved by the Minister. (3) Metal gauze. (4) <i>Wire netting, hexagonal mesh</i> . (5) Expanded metal in sheets, including <i>lathing</i> and fencing. (7) Other kinds, including wove wire and netting, n.e.i., viz: (b) Other.
394	Oils in vessels capable of containing 1 gallon or more, viz: (3) Vegetable oils n.e.i., viz: (a) Sunflower seed oil; peanut oil. (c) Other kinds.
421	Cements and adhesives, viz: (3) Cements and adhesives, n.e.i., powders for adhesives, n.e.i., and liquid for use therewith, viz: (b) Other kinds, viz: (i) As may be approved by the Minister and under such conditions as he may prescribe.
442	<i>Roofing material</i> n.e.i.; <i>building papers</i> and <i>paper felts</i> water-proofed with tar, bitumen, or similar material, viz: (2) Other.
449	All articles n.e.i., viz: (1) Agricultural seeds (other than grain and pulse) for agricultural seed purposes; rosin. (2) Asbestos fibre, coal, fish ova, postage stamps, specie.

Section 8

SEVENTH SCHEDULE

SUBSTITUTED ADDITIONAL CUSTOMS DUTIES ON CERTAIN GOODS

Item No.	Tariff Item	Additional Rates of Duty Substituted
74	Cigarettes n.e.i.	30s. 6d. per 1,000.
75	Cigarettes, exceeding in weight 2½ lb per 1,000 ..	12s. 2d. per lb.
79	Tobacco, cut	8s. 7d. per lb.
80	Tobacco n.e.i., including the weight of every label, tag, or other attachment	8s. 9d. per lb.
394	Oils in vessels capable of containing one gallon or more, viz:	
	(7) <i>Motor spirits</i>	2d. per gallon.
395	Oils in vessels having a capacity of less than one gallon, viz:	
	(2) <i>Motor spirits</i>	2d. per gallon.

Section 14

EIGHTH SCHEDULE

GOODS WHICH, IF NOT EXEMPT FROM SALES TAX, ARE SUBJECT TO SALES TAX AT THE RATE OF THIRTY-THREE AND ONE-THIRD PER CENT OF THEIR SALE VALUE

Motor vehicles, including trailers therefor but excluding motor cycles.

NINTH SCHEDULE

Section 16 (1)

EXEMPTIONS FROM SALES TAX

Bolts and bolt ends, rivets, screws, washers, nuts and similar articles, engineers' studs and studding.
 Corrugated saw-edge fasteners including such material in strip form.
 Disinfectants.
 Electrical appliances peculiar to electro-plating, electro-chemistry, electro-metallurgy, surgery.
 Fruit juices unsweetened, in bulk.
 Growth regulating and promoting substances and preparations for agricultural use.
 Lace, laces and ribbons.
 Pins, cotter, taper, and split.
 Sheep-dip.
 Weed and scrub killing preparations.
 X-ray tubes.
 Goods, whether made in New Zealand or imported, which, if imported, would be classed under the following items of the Customs Tariff (being the First Schedule to the Customs Acts Amendment Act 1934, as amended):

Tariff Item	—
105	Drugs and chemicals, viz: (1) Acetone; amyl alcohol; butyl alcohol; bromine; carbon bisulphide; carbon tetrachloride and other chlorides of carbon; chlorinated hydrocarbons n.e.i.; catechu; cochineal; formic aldehyde, and solutions thereof; fusel-oil; gallnuts; iodine; liquorice in blocks of 7 lb net and over, or soft liquorice extract in bulk in vessels capable of containing 7 lb net or over; phosphorus; pyridine; quinine, and salts of quinine; saffron; turmeric, unground; wood-naptha, <i>commercial</i> ; nicotine and its salts. (2) Calcium carbide. (3) Chlorinated lime; hydrogen peroxide; sulphur (other than <i>colloidal</i> sulphur and preparations thereof and crude sulphur in bulk). (4) Sulphur, when crude and in bulk. (5) Strychnine, and salts of strychnine.
119	<i>Insecticides and fungicides</i> (including <i>colloidal</i> sulphur and preparations thereof), for <i>agricultural</i> uses, and for such other purposes as may be approved by the Minister, viz: (1) <i>Packed for retail sale</i> . (2) Other kinds, viz: (a) As may be determined by the Minister. (b) Other.

NINTH SCHEDULE—*continued*

Tariff Item	—
246	(1) Mouldings in the piece, and <i>panels</i> , suited for use in picture frames or furniture making, in building construction, or for <i>similar purposes</i> (other than those composed wholly of wood and suited for picture frames, cornices, walls, or ceilings). (2) Mouldings in the piece, and <i>panels</i> , composed wholly of wood and suited for picture frames, cornices, walls, or ceilings. (3) <i>Sheets, n.e.i., suited for use in building construction or for similar purposes.</i>
296	Paper (other than <i>wrapping paper</i>), <i>waxed</i> , unprinted; also such paper printed and then <i>waxed</i> , viz: (1) Of such kinds and sizes as may be approved by the Minister. (2) Other.
357 (10)	Metal, viz: (c) Wire, plain, n.e.i., viz: (i) Ferrous. (ii) Non-ferrous, not exceeding 0·204 inch in <i>nominal diameter</i> or 0·0326 square inch in <i>nominal cross-sectional area</i> , except such wires as may be approved by the Minister. (iii) Non-ferrous, other kinds.

Section 16 (4), (5)

TENTH SCHEDULE

SALES TAX EXEMPTIONS REVOKED

Goods, whether made in New Zealand or imported, which, if imported, would be classed under the following items of the Customs Tariff (being the First Schedule to the Customs Acts Amendment Act 1934, as amended):

Tariff Item	—
20 104	Fruit juices unsweetened, <i>in bulk</i> . <i>Disinfectants</i> n.e.i., including coal tar acids in combination with alkalis to form solutions which will give saponaceous disinfectants upon the addition of water; sheep dip; weed and scrub killing preparations.

TENTH SCHEDULE—*continued*

Tariff Item	—
105	Drugs and chemicals, viz: acetone; amyl alcohol; butyl alcohol; bromine; calcium carbide; carbon bisulphide; carbon tetrachloride and other chlorides of carbon; chlorinated hydrocarbons n.e.i.; catechu; chlorinated lime; cochineal; formic aldehyde, and solutions thereof; fusel oil; gallnuts; hydrogen peroxide; iodine; liquorice in blocks of 7 lb net and over, or soft liquorice extract in bulk in vessels capable of containing 7 lb net or over; phosphorus; pyridine; quinine, and salts of quinine; saffron; strychnine, and salts of strychnine; sulphur; turmeric, unground; wood naphtha, <i>commercial</i> ; nicotine and its salts.
119	Insecticides, and fungicides, for agricultural uses; tree washes; powdered pyrethrum flowers or Dalmation powder, powdered hellebore, and powdered derris root, in packages of not less than 5 lb net weight; <i>concentrated</i> extracts of pyrethrum and of derris root, also mixtures of such concentrated extracts.
168	Lace, laces, and ribbons, n.e.i.
246	Mouldings in the piece and <i>panels</i> suited for use in picture-frames or furniture making, in building construction, or for <i>similar</i> purposes.
296	Paper (other than <i>wrapping</i> paper) waxed, unprinted; also such paper printed and then <i>waxed</i> .
310	(1) Bolts, and bolt ends, up to 24 inches in length, including insulator bolts, n.e.i.; nuts, blank or screwed; metal threaded screws, screws for wood; set screws, engineers' studs, taper pins and split pins; rivets and washers other than washers wholly of rubber. (2) Washers <i>wholly of rubber</i> .
Ex 338 (4)	Electric appliances n.e.i. peculiar to electro-plating, electro-chemistry, electro-metallurgy, surgery; X-ray tubes.
357 (10)	Metal, viz: (c) Wire, plain, n.e.i., viz: (i) Ferrous. (ii) Non-ferrous, not exceeding 0·144 inch in <i>nominal diameter</i> or 0·0163 square inch in <i>nominal cross-sectional area</i> , except such wire as may be determined by the Minister. (iii) Non-ferrous, other kinds.

Section 3 (6)

ELEVENTH SCHEDULE

ORDERS IN COUNCIL REVOKED

Title	Statutory Regulations Serial No.
The Customs Tariff Amendment Order 1948	1948/173
The Customs Tariff Amendment Order 1950	1950/59
The Customs Tariff Amendment Order 1953	1953/65
The Customs Surtax Exemption Order 1953	1953/66
The Customs Tariff Amendment Order (No. 2)	1954/98
1954	1954/99
The Customs Surtax Exemption Order 1954	1954/99
The Customs Tariff Amendment Order (No. 3)	1954/183
1954	1954/183
The Trade Agreement (Australia) Order (No. 3)	1955/197
1955	1955/197
The Trade Agreement (Canada) Order (No. 3)	1955/198
1955	1955/198
The Customs Tariff (Electric Batteries) Order 1956	1956/87
The Trade Agreement with Australia (Electric Batteries) Order 1956	1956/90
The Trade Agreement with Canada (Electric Batteries) Order 1956	1956/91
The Customs Tariff (Cable and Wire) Order 1956	1956/119
The Customs Primage (Cable and Wire) Exemption Order 1956	1956/120
The Customs Surtax (Cable and Wire) Exemption Order 1956	1956/121
The Customs Tariff (Electrical Condensers) Order 1956	1956/128
The Customs Primage (Electrical Condensers) Exemption Order 1956	1956/128
The Trade Agreement with Australia (Electrical Appliance) Order 1956	1956/129
The Customs Tariff (Electrical Condensers) Order 1956	1956/131
1957	1957/45
The Customs Primage (Electrical Condensers) Exemption Order 1957	1957/45
The Customs Surtax (Electrical Condensers) Exemption Order 1957	1957/46
The Customs Tariff (Electric Batteries Other Than Storage Batteries) Order 1957	1957/47
The Customs Primage (Electric Batteries Other Than Storage Batteries) Exemption Order 1957	1957/47
The Customs Surtax (Electric Batteries Other Than Storage Batteries) Exemption Order 1957	1957/48
The Customs Tariff (Synthetic Piece Goods) Order 1957	1957/49
1958	1957/49
The Customs Surtax (Synthetic Piece Goods) Exemption Order 1958	1958/49
1958	1958/50

ELEVENTH SCHEDULE—*continued*

Title	Statutory Regulations Serial No.
The Trade Agreement With Australia (Woollen Piece Goods) Order 1958	1958/51
The Customs Tariff (Electrical Condensers) Order 1958	1958/135
The Customs Primage (Electrical Condensers) Exemption Order 1958	1958/136
The Customs Surtax (Electrical Condensers) Exemption Order 1958	1958/137
The Customs Tariff (Synthetic Piece Goods) Order (No. 2) 1958	1958/143
The Customs Surtax (Synthetic Piece Goods) Exemption Order (No. 2) 1958	1958/144