

CUSTOMS TARIFF, 1934-1941. ⁽¹⁾

An Ordinance relating to Duties of Customs.

BE it ordained by the Legislative Council for the Territory of Papua, in pursuance of the powers conferred by the *Papua Act, 1905-1924*, as follows:—

1. This Ordinance may be cited as the *Customs Tariff, 1934-1941*.⁽¹⁾

Short title.
Amended by
No. 2 of 1930,
s. 2.

2. The *Customs Ordinance, 1909-1928*,⁽²⁾ shall be incorporated and read as one with this Ordinance.

Incorporation.

3. The Ordinances mentioned in the First Schedule are repealed to the extent therein respectively expressed except as to anything done before the commencement of this Ordinance and except so far as relates to any arrears of duty and except so far as may be necessary for the purpose of supporting or continuing any proceeding heretofore taken or to be taken after the commencement of this Ordinance and except as to the recovery or application of any penalty for any offence which shall have been committed or any forfeiture which shall have been incurred before the commencement of this Ordinance.

Repeal.

4. The headings of the respective Divisions in the Second Schedule are used solely for convenience of classification and shall not in any way affect the interpretation of the "Customs Tariff."

Classification.

(1) The *Customs Tariff, 1934-1941*, comprises the *Customs Tariff, 1934*, as amended by the other Ordinances referred to in the following Table:—

ORDINANCES OF THE LEGISLATIVE COUNCIL FOR THE TERRITORY OF PAPUA.

Short title, number and year.	Date of assent by Lieut.-Gov. or Administrator.	Date notified in Papua Govt. Gaz. as not disallowed by Gov.-Gen. in Council.	Date on which came into operation.
<i>Customs Tariff, 1934</i> (No. 3 of 1934)	5.7.1934	7.11.1934	5.7.1934 (<i>Ordinances etc. of Papua, 1934</i> , p. 7)
<i>Customs Tariff, 1936</i> (No. 9 of 1936)	20.7.1936	2.12.1936	20.7.1936 (Sec. 3, <i>Customs Tariff, 1936</i>)
<i>Customs Tariff, 1937</i> (No. 5 of 1937)	16.8.1937	1.12.1937	9.8.1937 (Sec. 3, <i>Customs Tariff, 1937</i>)
<i>Customs Tariff, 1938</i> (No. 7 of 1938)	27.7.1938	2.11.1938	27.7.1938 (Sec. 3, <i>Customs Tariff, 1938</i>)
<i>Customs Tariff, 1939</i> (No. 9 of 1939)	15.8.1939	6.12.1939	15.8.1939 (Sec. 3, <i>Customs Tariff, 1939</i>)
<i>Customs Tariff, 1941</i> (No. 2 of 1941)	15.7.1941	16.10.1941	15.7.1941 (Sec. 3, <i>Customs Tariff, 1941</i>)
<i>Customs Tariff</i> (No. 2), 1941 (No. 8 of 1941)	17.10.1941	(a)	24.10.1941 (Sec. 3, <i>Customs Tariff</i> (No. 2), 1941)
<i>Customs Tariff</i> (No. 3), 1941 (No. 15 of 1941)	10.12.1941	(a)	12.12.1941 (Sec. 3, <i>Customs Tariff</i> (No. 3), 1941)

(a) No notice of non-disallowance has been published in *Papua Govt. Gaz.*

(2) Now the *Customs Ordinance, 1909-1939*.

CUSTOMS—

Date from which
new duties
commence.

5. The duties imposed by the Second Schedule to this Ordinance shall be deemed to have been imposed as from the first day of July One thousand nine hundred and thirty-four at Ten o'clock in the forenoon reckoned according to the standard time in the Territory of Papua.

Duties of
Customs.

6. The duties of Customs specified in the Second Schedule are hereby imposed according to the Schedule as and from the time specified in Section Five of this Ordinance and such duties shall be deemed to have been imposed at such time and date and shall be charged collected and paid to the use of the King for the purposes of the Territory of Papua on all goods dutiable under the Schedule imported into the said Territory after the time when such duties are deemed to have been imposed or before such time if not entered for home consumption until after such imposition.

FIRST SCHEDULE.

Number of Ordinance.	Short Title.	Extent of Repeal.
No. 11 of 1922	<i>Customs Tariff, 1922</i>	The whole, except Section One thereof and the First Schedule thereto.
No. 5 of 1928	<i>Customs Tariff, 1928</i>	The whole.
No. 7 of 1930	<i>Customs Tariff, 1930</i>	The whole.
No. 8 of 1933	<i>Customs Tariff, 1933</i>	The whole.

SECOND SCHEDULE.

All imitations to be dutiable at the rate chargeable on the goods they imitate, unless such rate is less than the rate which would otherwise be chargeable on the imitations.

“Proof” or “Proof Spirit” means spirit of a strength equal to that of pure ethyl alcohol compounded with distilled water so that the resultant mixture at a temperature of 60° Fahrenheit has a specific gravity of 0.9198 as compared with that of distilled water at the same temperature.

The term “Iron” includes Steel.

“Wool” or “Woollen” includes all manufactures of wool or hair or combinations thereof.

“N.E.I.” means “not elsewhere included.”

“Departmental By-law” means By-law made by the Treasurer, and published in the *Gazette*.

Any article, not otherwise dutiable, composed of a combination of other articles some of which are dutiable when imported separately, and some of which are free of duty when imported separately, shall be dealt with as follows:—

- (a) When the value of the dutiable portion exceeds the value of the free portion, duty shall be charged on the whole article at the same rate as would be chargeable on the dutiable portion which, if imported separately, would be liable to the highest rate of duty.

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- (b) When the value of the free portion exceeds the value of the dutiable portion of such article, the whole article shall be admitted free of duty.

Whenever any goods are composed of two or more separate parts any part though imported by itself shall, if so directed by the Treasurer, be dealt with under the item applicable to the complete goods.

“Spirituous” means containing more than two per cent. of proof spirit.

“Non-spirituous” means free from spirit or containing not more than two per cent of proof spirit.

Tariff Item.	Rate of Duty.
DIVISION I—ALE, SPIRITS AND BEVERAGES.	
1. Ale and other Beer, Porter, Cider and Perry, spirituous:—In bottle* and in bulk per gallon	2s. 6d.
2. Ale and other Beer, Porter, Cider and Perry, Limejuice and other Fruit Juices and Fruit Syrups, non-spirituous, and preparations, n.e.i., for compounding non-alcoholic beverages per gallon	1s.
3. Spirits,† and spirituous liquors, n.e.i.:—	
(a) when not exceeding the strength of proof per gallon	27s.
(b) when exceeding the strength of proof per proof gallon	27s.
4. Spirituous Preparations, viz.:— Essences, Fruit and other Ethers, Aromas and Flavours, Fluid Extracts, Sarsaparilla, Tinctures, Medicines, Infusions, Toilet Preparations, Limejuice and other Fruit Juices and Fruit Syrups, containing:—	
(a) not more than 25 per cent. of proof spirit per gallon	6s. 9d.
(b) more than 25 per cent. of proof spirit, but not over proof per gallon	27s.
(c) when exceeding the strength of proof per proof gallon	27s.
5. Wine,‡ Sparkling, except Australian	per gallon 25s.
6. Wine, n.e.i. (including Medicated and Vermouth):—§	
(a) containing not more than 40 per cent. of proof spirit per gallon	12s. 6d.
(b) containing more than 40 per cent. of proof spirit per gallon	27s.
7. Wine, Sparkling, Australian per gallon	15s.
8. Wine, Australian, n.e.i. (including Medicated and Vermouth):—	
(a) containing not more than 40 per cent. of proof spirit—in bulk per gallon	2s. 6d.

* Six reputed quarts or twelve reputed pints or twenty-four reputed half-pints to be charged as one gallon.

† Spirits in cases of two gallons and under, to be charged as two gallons; over two gallons, and not exceeding three gallons, as three gallons; over three gallons, and not exceeding four gallons, as four gallons; and so on, provided that small bottles or phials of liquor intended for samples or other special purposes only may be entered at actual measurement.

‡ Three magnums, six reputed quarts, twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.

§ Six reputed quarts, twelve reputed pints or twenty-four reputed half-pints to be charged as one gallon.

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Tariff Item.	Rate of Duty.
DIVISION I—ALE, SPIRITS AND BEVERAGES.—continued.	
(b) containing not more than 40 per cent. of proof spirit—in bottles per gallon ..	3s. 6d.
(c) containing more than 40 per cent. of proof spirit per gallon ..	15s.
9. Table waters (Aerated and Mineral) per dozen pints ..	1s.
10. Wood Naphtha, Methyl Alcohol, and Acetone per gallon ..	2s.
DIVISION II—TOBACCO AND MANUFACTURES THEREOF.	
11. Tobacco, viz.:—	
(a) Unmanufactured per pound ..	3s. 6d.
(b) Manufactured, n.e.i. per pound ..	4s. 8d.
(c) Trade, of which twenty-nine (29) sticks or figs weigh in the aggregate not less than one (1) pound avoirdupois per pound ..	1s. 9d.
12. Cigars per pound ..	10s.
13. Cigarettes per pound ..	10s. 6d.
DIVISION III—AGRICULTURAL PRODUCTS AND GROCERIES.	
14. Animals, Birds, Bees and other insects, living	Free
15. Bacon and Hams per pound ..	1d.
16. Biscuits, viz.:—	
(a) Cabin, Pilot and similar Bread	Free
(b) N.E.I. per pound ..	1d.
17. Butter, including Butterine and Margarine when branded as prescribed	2d.
18. Cakes, including Puddings other than Meat Puddings per pound ..	2d.
19. Cheese per pound ..	1d.
20. Coffee and Chicory, including Coffee and Milk per pound ..	2d.
21. Confectionery, n.e.i., including Cocoa, Cocoa and Milk, Chocolate, Bonbons, and mixed packets of Confectionery containing trinkets (gross weights); Crystallized or Candied Fruits; Confectionery, ornamental; Crystallized Ginger per pound ..	2d.
22. Fish, viz.:—	
(a) Fresh, salted, smoked, dried, or preserved by cold process	Free
(b) Preserved in tins or other airtight vessels; Potted and concentrated, extracts of, and caviare ad valorem ..	10 per cent.
23. Flour, wheaten, including Wheatmeal	Free
24. Fruits, viz.:—	
(a) Dried, n.e.i. per pound ..	1d.
(b) Preserved in liquid, or partly preserved or pulped, n.e.i. per dozen pints ..	1s.
(c) Fresh	Free
25. Grain and Pulse, viz.:—	
(a) Beans and Peas imported in bulk for use of natives as food	Free
(b) N.E.I. ad valorem ..	10 per cent.
26. Jams and Jellies, but not Meat Jellies per pound ..	1d.
27. Matches and Vestas ad valorem ..	10 per cent.

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Tariff Item.	Rate of Duty.
DIVISION III—AGRICULTURAL PRODUCTS AND GROCERIES.— <i>continued.</i>	
28. Meats, Poultry, Game and Soups, n.e.i., viz.:— (a) Preserved with or without vegetables in tins or other airtight vessels	Free
(b) Fresh or Salted	Free
29. Milk, including Cream	ad valorem
30. Oilmen's Stores, n.e.i., being Groceries, and goods for household use, including Culinary and Flavouring Essences, Ethereal Fruit Essences, Artificial Fruit Essences, Ethers, Aromas and Flavours, non-spirituous; Axle and other Greases; Glue, Lard and Tallow; Animal Foods, n.e.i.; Meats, Poultry and Game, viz.:—Potted or concentrated, including extracts of, and Meat Jellies; Preparations in dry form for making Soup; Rice Meal and Rice Flour; Seeds, n.e.i.; Icing and Castor Sugar; Salt, table preparations thereof, n.e.i.	ad valorem
31. Rice, excluding Rice Meal and Rice Flour	per ton
32. Salt, excluding Table Preparations thereof	per ton
33. Seeds (Garden), Bulbs, Flowers, Plants, Shrubs and Trees	Free
34. Soap, viz.:— (a) Toilet, Fancy or Medicated, including Soap Substitutes and Compound Detergents for washing and cleansing purposes, not including saponaceous disinfectants	ad valorem
(b) N.E.I.	per pound
35. Sugar, excluding Icing and Castor	per hundredweight
36. Syrup (golden), Molasses and Treacle	per hundredweight
37. Tea	per pound
38. Vegetables, Fresh	Free
DIVISION IV—TEXTILES, FELTS AND FURS AND MANUFACTURES THEREOF, AND ATTIRE.	
39. Apparel, Attire, and Drapery, n.e.i., including Artificial Plants, Flowers, Fruits, Leaves and Grains of all kinds and materials; Birds and Feathers; Felts, Furs and Skins and manufactures thereof; Hair, natural or imitation; Hats, Caps and Millinery; Sewing Cottons, Silks and Wool	ad valorem
40. Bags and Sacks, viz.:— (a) for exporting produce	Free
(b) N.E.I.	ad valorem
41. Bedding, including Mattresses, other than Wire, and Pillows; Blankets and Blanketing; Kapok; Rugs and Rugging; Curtains and Blinds; Nets and Netting, n.e.i.	ad valorem

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Tariff Item.	Rate of Duty.
DIVISION IV—TEXTILES, FELTS AND FURS AND MANUFACTURES THEREOF, AND ATTIRE.— <i>continued.</i>	
42. Canvas	Free
43. Carpets, Floor Covering and Carriage Mats of any textile material; Coir Mats, Matting and Fenders ..	ad valorem ..
44. Cotton, viz.:—	
(a) Unmanufactured	Free
(b) Cotton Waste	ad valorem ..
45. Diving Dresses and parts thereof ..	ad valorem ..
46. Duck, Hessian, Tarpaulins, Tents and Sails	ad valorem ..
47. (a) Gifts for Mission Purposes, as prescribed by Departmental By-laws(3)	Free
(b) Gifts for free distribution to Members of His Majesty's Forces from approved Societies or Associations carrying on welfare work as prescribed by Departmental By-laws(4)	Free
48. Lint, Cotton Wool and Gauze Bandages	Free
49. Parasols, Sunshades and Umbrellas ..	ad valorem ..
DIVISION V—METALS AND MACHINERY.	
50. Anchors, Chains and Cables used for or in connection with ships or boats	Free
51. Arms bearing the British or other approved testmark	ad valorem ..
52. Guns or Rifles which do not bear the British or other approved testmark, or the barrels of such imported separately	each
53. Bedsteads, including Wire Mattresses	Free
54. Bolts, Nuts, Rivets, Washers, Nails, Screws and Tacks	ad valorem ..
55. Cash Registers, Adding and Computing Machines, Typewriters, and all attachments and parts thereof ..	ad valorem ..
56. Copper and Brass, viz.:—Angle, Bar, Blocks, Pipes (and Fittings), Plates, Rod, Scrap, Sheet, Strips, Tee and Tubes	Free
57. Copper and Brass Manufactures, n.e.i. ..	ad valorem ..
58. Cutlery	ad valorem ..
59. Downpipe, Guttering, Ridging, Stump-caps, Metals and Manufactures thereof for ceiling and lining houses, and decorations for same	ad valorem ..
60. (a) Electrical Appliances and Materials, including Dynamos, Motors and Generators; Telegraphic and Telephonic Apparatus and Appliances, n.e.i. ..	ad valorem ..

Item 47 amended by No. 2 of 1941, s. 2 and Schedule.

Paragraph (b) added by No. 2 of 1941, s. 2 and Schedule.

Item 50 amended by No. 9 of 1939, s. 2 and Schedule.

Item 60 substituted by No. 7 of 1938, s. 2 and Schedule.

(3) See Customs By-Law No. 5, printed on p. 1745.

(4) See Customs By-Law No. 6, printed on p. 1746.

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Tariff Item.	Rate of Duty.
DIVISION V—METALS AND MACHINERY.— <i>continued.</i>	
(b) Wireless Combined Transmitting and Receiving Sets, up to 50 Watts input to the final stage of the Transmitter, and parts thereof	Free
61. Fencing Materials, including Barbed Wire, Netting Wire and other Fencing Wire, Standards, Pillars, Droppers, Wedges and Staples	Free
62. Fire Engines and Fire Extinguishers	Free
63. Hollowware, viz.:—Any Vessel of Metal, n.e.i.	ad valorem .. 10 per cent.
64. Implements and Tools, n.e.i., and parts thereof, viz.:—	
(a) Agricultural, Horticultural, Viticultural and Mining	Free
(b) Axes, Hatchets and Tomahawks	ad valorem .. 10 per cent.
(c) Other, n.e.i.	ad valorem .. 10 per cent.
65. Iron and Steel, viz.:—plate or sheet, galvanized, corrugated and plain, Angle, Bar, Billets, Blooms, Hoop, Ingots, Loops, Pipes (and Fittings), Rod, Slabs and Tee	Free
66. Lamps, Lanterns and Lampware, including Gas Generating Plant and Fittings	ad valorem .. 10 per cent.
67. Machinery, including Engines, Pumps, Boilers and parts thereof, viz.:—Agricultural, Horticultural, Viticultural, Mining, Printing, Refrigerating and Sawmilling; Machinery for Aerial Tramways as prescribed by Departmental By-laws ⁽⁵⁾ ; Sewing Machines and Machinery, n.e.i.	Free
68. Metals and Ores and Manufactures thereof, n.e.i., including Aluminium, Lead, Mica, Nickel, Tin and Zinc	ad valorem .. 10 per cent.
69. Platedware	ad valorem .. 10 per cent.
70. Pumps, n.e.i.	ad valorem .. 10 per cent.
71. Rails, iron, and Engines, Carriages, Trucks and Waggons for running thereon; Fish Plates, Fish Bolts, Tie Plates and Rods, Switches, Points, Crossings and Intersections, and all articles for fastening rails to sleepers	Free
72. Stoves and Ovens and parts thereof	ad valorem .. 10 per cent.
73. Tanks	Free
74. Weighing Machines, including Weighbridges, Scales, Spring Balances and Weights, and parts thereof	ad valorem .. 10 per cent.
75. Zinc Shavings	Free
DIVISION VI—OILS, PAINTS AND VARNISHES.	
76. Oils, viz.:—	
(a) Petroleum and Shale, viz.:—Benzine, Benzoline, Naphtha, Pentane, Petrol and other Petroleum or Shale Spirit and substitutes therefor	per gal. 3d.

Paragraph (a) substituted by No. 9 of 1939, s. 2 and Schedule.

(5) See Customs By-Law No. 4, printed on p. 1744.

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Paragraph (b) substituted by No. 9 of 1939, s. 2 and Schedule.

Paragraph (c) substituted by No. 9 of 1939, s. 2 and Schedule.

Paragraph (d) added by No. 9 of 1939, s. 2 and Schedule.

Item 77 amended by No. 9 of 1939, s. 2 and Schedule.

Paragraph (b) added by No. 9 of 1939, s. 2 and Schedule.

Paragraph (a) amended by No. 2 of 1941, s. 2 and Schedule.

Tariff Item.	Rate of Duty.
DIVISION VI—OILS, PAINTS AND VARNISHES.— <i>continued.</i>	
(b) Residual Oils, Engine Distillate, Kerosene below 150° test, and other liquid fuel	Free
(c) Kerosene, n.e.i.	per gal. 3d.
(d) Oils, n.e.i.	per gal. 6d.
77. (a) Paints and Colours; Kalsomine; Whiting; Driers and Putty ad valorem ..	10 per cent.
(b) Barytes (Crude or ground)	Free
78. Terebine and Turpentine per gallon ..	1s.
79. Varnish per gallon ..	1s.
DIVISION VII—EARTHENWARE, CEMENT, CHINA, GLASS AND STONE.	
80. Cement, including Fibro Cement .. ad valorem ..	5 per cent.
81. China, Parian and Porcelain Ware .. ad valorem ..	10 per cent.
82. Earthenware, Brownware and Stoneware, n.e.i.; Marble, Stone and Slate, unwrought; Grindstones and Fittings; Tiles and Bricks ad valorem ..	10 per cent.
83. Earthenware Pipes, drain and water	Free
84. Glass and Glassware, n.e.i. ad valorem ..	10 per cent.
85. Slates and Slate Pencils for Schools	Free
DIVISION VIII—DRUGS AND CHEMICALS.	
86. Acids, Alkalies and Gases, viz.:— Acetic Acid; Extracts or Essences of Vinegar; Carbonic Acid Gas and other Gases; Carbonate and Bicarbonate of Soda; Tartaric Acid; Cream of Tartar and Citric Acid; and Acids, n.e.i. ad valorem ..	10 per cent.
87. Cyanide of Potassium and Cyanide of Sodium	Free
88. Drugs, Chemicals and Disinfectants, viz.:— (a) Cresolia, Kresolvo, Lysol or other Coal Tar derivatives; Potassium Permanganate; Iodoform; Chenopodium; Copper Sulphate; Boracic Acid; Sulphur and Zinc Ointment; Epsom Salts; Castor Oil used as medicine; Cod-Liver Oil; Quinine; Tinctures, viz.:— Tr. Opii (Laudaum); Tr. Camp. Co. (Paregoric); Tr. Resorein Co.; Tr. Salicyl. Co. Cone.; Tr. Salicyl. Co. dil.; Iodine	Free

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Tariff Item.	Rate of Duty.
DIVISION VIII—DRUGS AND CHEMICALS.— <i>continued.</i>	
(b) Dips and Washes for animals; Insecticides and Disinfectants, n.e.i.	ad valorem 5 per cent.
(c) Drugs and Chemicals, including Oils used as medicine, n.e.i.	ad valorem 10 per cent.
89. Perfumery, including all Toilet Preparations, non-spirituos	ad valorem 10 per cent.
90. Vinegar, viz.:—	
(a) Standard (as prescribed by Departmental By-laws)(6) the product of malt or grain or fruit juice by alcoholic and acetic fermentation, containing not more than 6 per centum of absolute acetic acid	per gallon 6d.
(b) Not the product of malt or grain or fruit juice	per gallon 1s.
DIVISION IX—WOOD, WICKER AND CANE.	
91. Doors, Windows and Sashes, n.e.i.	Free
92. Furniture, n.e.i., including any article of wood or partly of wood, bamboo, cane and wicker	ad valorem 10 per cent.
93. Handles, viz.:—	
(a) For tools and implements exempt from duty	Free
(b) N.E.I.	ad valorem 10 per cent.
94. Oars and Sculls; Masts and Spars for vessels and timber in the rough for the making thereof	Free
95. Timber, dressed or undressed, viz.:—	
(a) Produced elsewhere than in Australia	per 100 super. feet 7s. 6d.
(b) Produced in Australia or New Guinea, not exceeding rate payable under (a)	ad valorem 10 per cent.
(c) Produced in Australia or New Guinea, but ten per centum ad valorem of which is a sum greater than the rate payable under (a)	per 100 super. feet 7s. 6d.
(d) Oregon for underground timbering in mines	Free
96. Woodenware, n.e.i., including all articles made wholly or in part of wood or cork	ad valorem 10 per cent.
DIVISION X—JEWELLERY AND FANCY GOODS.	
97. Bullion and Coin; Gold and Silver Bar, Ingot and Sheet	Free
98. Chronometers, Clocks and Watches, including Pedometers and Pocket Counters and the like	ad valorem 10 per cent.

Item 94 amended by No. 2 of 1941, s. 2 and Schedule.

Paragraph (b) amended by No. 2 of 1941, s. 2 and Schedule.

Paragraph (c) amended by No. 2 of 1941, s. 2 and Schedule.

(6) No Departmental By-Laws have been made pursuant to Item 90.

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Tariff Item.	Rate of Duty.
DIVISION X—JEWELLERY AND FANCY GOODS.— <i>continued.</i>	
99. Fancy Goods, including articles used for ornamental purposes, or partly for use and partly for ornament; Pipes, smoking; Cigar and Cigarette Holders, Cases and Smoking Accessories, n.e.i.	ad valorem 10 per cent.
100. Games, outdoor and indoor, and all articles used therefor, including Fishing Appliances and Toys	ad valorem 10 per cent.
101. Glasses, Opera, Field and Marine, including Telescopes, Microscopes and similar glasses; Spectacles and other Reading Glasses	ad valorem 10 per cent.
102. (a) Instruments, Musical and Talking Machines and parts thereof	ad valorem 10 per cent.
(b) Records for gramophones, phonographs and other talking machines used in conjunction with film admitted free pursuant to Item 121 (b) or Item 121 (c)	Free
103. Jewels and Jewellery, n.e.i., and Precious Stones	ad valorem 10 per cent.
DIVISION XI—LEATHER AND RUBBER.	
104. Belting, viz.:—Leather, Rubber, Canvas and Composition	ad valorem 10 per cent.
105. Boots, Shoes and other Footwear of any material and parts thereof	ad valorem 10 per cent.
106. Harness and Saddlery and parts thereof	ad valorem 10 per cent.
107. Hose, Rubber and other	ad valorem 10 per cent.
108. Leather and Leather Manufactures, n.e.i., and articles, n.e.i., of which Leather forms a part	ad valorem 10 per cent.
109. Rubber and Rubber Manufactures, n.e.i., and articles, n.e.i., of which Rubber forms a part	ad valorem 10 per cent.
DIVISION XII—PAPER AND STATIONERY.	
110. Books, reading; Periodicals and Newspapers; Advertising Literature; Charts, Maps and Plans; Globes, Geographical, Topographical and Astronomical; Music; Postage Stamps used and unused	Free
111. Kindergarten Materials as prescribed by Departmental By-laws(7)	Free
112. Paper, viz.:—	
(a) Brown and Wrapping including Paper Bags	per hundredweight 2s.
(b) Emery, Glass, Sand and similar Paper and Cloth	ad valorem 10 per cent.
(c) Printing	Free

Item 102 amended by No. 9 of 1936, s. 2 and Schedule.

Paragraph (b) added by No. 9 of 1936, s. 2 and Schedule and amended by No. 5 of 1937, s. 2 and Schedule.

(7) See Customs By-Law No. 1, printed on p. 1743.

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Tariff Item.	Rate of Duty.
DIVISION XII—PAPER AND STATIONERY.— <i>continued.</i>	
113. Stationery, viz.:—Bill Files and Letter Clips; Cardboard Boxes; Mounts for Pictures; Date Cases and Cards; Albums, including Birth, Scrap, Motto and Character; Cards and Booklets, including Printers', Visiting, Menu, Programme, Wedding, Funeral, Xmas, Easter, New Year and Birthday; Scraps; Transfers; Ink Bottles; Ink-wells; Ink-stands; Pens and Pencils; Pen-holders; Pen-nibs and Rulers; Paperknives; Blotters; Blotting Cases and Pads; Sealing and Bottling Wax; Pastes and Gums; Ink in liquid or powder form; Book Markers; Paper Binders; Card Hangers; Pen Racks; Bookbinders' Staples; Confetti and Fancy Papers; Copying Apparatus for duplicating; Writing Cases; Stationery Cases; and Stationery, n.e.i. ad valorem	10 per cent.
DIVISION XIII—MISCELLANEOUS.	
114. (a) Antiques, collections of, for Public Institutions imported under Departmental By-laws ⁽⁸⁾ ; Natural History Specimens; Curios and Shells; Models and Wall Diagrams for illustration of Natural History; Pictorial Illustrations and Casts and Models for teaching purposes when imported by and for the use of Schools or Public Institutions	Free
(b) Articles imported by the Red Cross Society for use under the Constitutional Rules of that Society as prescribed by Departmental By-laws ⁽⁹⁾	Free
115. (a) Articles imported by the Government of the Commonwealth of Australia or a Territory thereof or being the property of Australia or of the Territory not being goods for the purpose of trade	Free
(b) Goods imported in accordance with Departmental By-laws ⁽¹⁰⁾ for any Defence Force Canteen approved for the time being by the Treasurer	Free

Item 114 amended by No. 2 of 1941, s. 2 and Schedule.

Paragraph (b) added by No. 2 of 1941, s. 2 and Schedule.

Item 115 amended by No. 2 of 1941, s. 2 and Schedule; renumbered 115 (a) by No. 15 of 1941, s. 2 and Schedule.

Item 115A added by No. 8 of 1941, s. 2 and Schedule; re-numbered 115 (b) by No. 15 of 1941, s. 2 and Schedule.

(8) See Customs By-Law No. 2, printed on p. 1744.
 (9) See Customs By-Law No. 7, printed on p. 1746.
 (10) See Customs By-Law No. 8, printed on p. 1747.

CUSTOMS—

	Tariff Item.	Rate of Duty.
	DIVISION XIII—MISCELLANEOUS.— <i>continued.</i>	
	(c) Any article imported or purchased in bond for the use of the Administrator	Free
Item 115(c) added by No. 15 of 1941, s. 2 and Schedule.	116. Articles not included under any other heading of the Tariff	10 per cent.
	-117. Asbestos Millboards, Asbestos Yarn and Asbestos Cloth, proofed and unproofed, Asbestos Cotton and other packings, cord, pipe and boiler covering and Asbestos Mattresses for Boilers; Packing for Boilers and Engines, and Oakum and Tow	Free
	118. Boats and Vessels, viz.:—Whaleboats, Steam and Oil Vessels, Marine, Mining and similar Dredges and vessels, n.e.i.	Free
	119. Boxes, Cases and Trunks, of Wood, Leather or Metal, including Bags, Baskets, Purses, Wallets, Satchels, Valises and Companions of all descriptions, n.e.i.	10 per cent.
	120. Brooms, Brushware, Carpet Sweepers, Whisks and Mops	10 per cent.
	121. (a) Cameras, Cinematographs, Bioscopes, Magic and Optical Lanterns and the like, and accessories, n.e.i.	10 per cent.
Item 121 amended by No. 9 of 1936, s. 2 and Schedule.	(b) Films in respect of which certificates have been issued by the International Educational Cinematographic Institute in pursuance of the Convention for facilitating the international circulation of films of an educational character	Free
Paragraph (b) added by No. 9 of 1936, s. 2 and Schedule.	(c) Films produced by a person established in the United Kingdom in respect of which the Board of Education of the United Kingdom has issued a certificate pursuant to Section Seven of the <i>Finance Act, 1935</i> , of the United Kingdom certifying that such films are of an educational character	Free
Paragraph (c) added by No. 5 of 1937, s. 2 and Schedule.	(d) Films for Cinematograph and similar machines imported for exhibition but to be re-exported, n.e.i.	1½d. per 100 feet
Paragraph (d) added by No. 2 of 1941, s. 2 and Schedule.	122. Coal, Coke and Charcoal	Free
	123. Explosives, viz.:—	
	(a) Ammunition	10 per cent.
	(b) Fireworks	10 per cent.
	(c) N.E.I.	Free

Customs Tariff, 1934-1941.

Tariff Item.	Rate of Duty.
DIVISION XIII—MISCELLANEOUS.— <i>continued.</i>	
124. Goods brought back to Papua by the person who was the owner at the time of exportation, or the legal representative of such owner, after exportation, without drawback having been obtained thereon, subject to the provisions of Section 141 of the <i>Customs Ordinance</i> , 1909-1928(2)	Free
125. Goods which have been passed by the Customs and subsequently sent out of the Territory for repairs, which, in the opinion of the Treasurer, cannot be reasonably done in the Territory, may, upon reintroduction, under Departmental By-laws,(11) be admitted upon payment of duty on the dutiable value only of any repairs or additions to the goods.	
126. Ice and Water	Free
127. Scientific Instruments, Appliances and Apparatus of every description, n.e.i.	ad valorem
128. Manures	Free
129. Mercury	Free
130. Outside Packages for use in exporting Papuan produce	Free
131. Passengers' Personal Effects, including wearing apparel and all articles of personal adornment or use, bona fide the property of a passenger and which have been in use by such passenger prior to importation, and any other articles conforming to the foregoing conditions; Passengers' furniture or household goods which have been in use by such passenger for at least one year, not exceeding £50 in value for each adult passenger (two members of a family being children, may be reckoned as one adult)	Free
132. Photograph Frames, Stands for Pictures and Picture Frames on pictures or otherwise, Pictures, Photographs, Prints, Photogravures and the like, Photographic Materials, n.e.i., including Dry Plates, Negatives, and Photographic Paper of all kinds	ad valorem
133. Rope (Fibre and Wire), Cordage and Twine	ad valorem
134. Ship Chandlery, n.e.i.	ad valorem
135. Tar and Pitch	Free
136. Vehicles, viz.:—	
(a) Tractors	Free
(b) Aircraft of every description and parts thereof	Free
(c) N.E.I.	ad valorem

Paragraph (b) inserted by No. 9 of 1939, s. 2 and Schedule.

Paragraph (c) amended by No. 9 of 1939, s. 2 and Schedule.

(2) Now the *Customs Ordinance*, 1909-1939.

(11) See Customs By-Law No. 3, printed on p. 1744.