

No. 3 of 1934.

## AN ORDINANCE

Relating to Duties of Customs. J. H. P. MURRAY.
[L.s.]
5th July, 1934.

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, stort title 1934.
2. The Customs Ordinance, 1909-1928, shall be incor- Incorpora porated and read as one with this Ordinance.
3. The Ordinances mentioned in the First Schedule repeal. are repealed to the extent therein respectively expressed except as to anything done before the commencement of this Ordinance and except so far as relates to any arrears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.

Classification.
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."

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 thirtyfour 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.

Passed in Council this fifth day of July, in the year of Our Lord One thousand nine hundred and thirty-four.

## Customs Tariff, 1934.

FIRST SCHEDULE.

| Number of <br> Ordinance. | Short Title. | Extent of Repeal. |  |
| :--- | :--- | :--- | :--- |
| No. 11 of $1922 \ldots$ | Customs Tariff, 1922 | $\ldots$ | The whole, except Section One <br> thereof and the First Schedule <br> thereto. |
| No. 5 of 1928 | $\ldots$ | Customs Tariff, 1928 | $\ldots$ |
| Customs Tariff, 1930 | $\ldots$ | The whole. <br> The whole. <br> No. 7 of 1930 | $\ldots$ |
| The whole. 8 of 1933 | $\ldots$ | Customs Tariff, 1933 | $\ldots$ |

## 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 $60^{\circ}$ Fahrenheit has a specific gravity of 0.9198 as compared with that of distilled water at the same temperature.

The term " Iron" includes Steel.

[^0]"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.
(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.


[^1]TARIFF ITEM.
9. Table Waters (Aerated and Mineral) ... per dozen pints

1s.
10. Wood Naptha, Methyl Alcohol, and Acetone per gallon

2 s .

## 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
12. Cigars $\quad \cdots \quad$... $\quad$... $\quad$... per pound
13. Cigarettes
per pound
10s.
10 s .6 d.

## Division III-Agricultural Products and Groceries.

14. Animals, Birds, Bees and other insects, living ... ... ... ...
15. Bacon and Hams ... ... ... per pound
16. Biscuits, viz.:-
(a) Cabin, Pilot and similar Bread ...
(b) N.E.I.... ... ... ... per pound
17. Butter, including Butterine and Margarine when branded as prescribed ... ... per pound

Free
1d.
Free
1d.
2d.
18. Cakes, including Puddings other than Meat Puddings ... ... ... ...
per pound
2d.
19. Cheese
per pound
20. Coffee and Chicory, including Coffee and Milk ... ... ... ...
21. Confectionery, n.e.i., including Cocoa, Cocoa and Milk, Chocolate, Bon-bons, and mixed packets of Confectionery containing trinkets (gross weights) ; Crystallized or Candied Fruits; Confectionery, ornamental ; Crystallized Ginger..

2 d.

Free

10 per cent.
Free

| Tariff Item. | Rate of DUTY. |
| :---: | :---: |
| Division III-Agricultural Products and Groceries.-continued. |  |
| 24. Fruits, viz.:- <br> (a) Dried, n.e.i. per pound <br> (b) Preserved in liquid, or partly preserved or pulped, n.e.i. ... ... per dozen pints <br> (c) Fresh ... | 1d. 1s. Free |
| 25. Grain and Pulse, viz.:- <br> (a) Beans and Peas imported in bulk for use of natives as food ... ... <br> (b) N.E.I.... ... ... ... ad valorem | Free 10 per cent |
| 26. Jams and Jellies, but not Meat Jellies ... per pound | 1d. |
| 27. Matches and Vestas ... ... ... ad valorem <br> 28. Meats, Poultry, Game and Soups, n.e.i., viz. :- | 10 per cent. |
| (a) Preserved with or without vegetables in tins or other airtight vessels ... <br> (b) Fresh or Salted | Free <br> Free |
| 29. Milk, including Cream... ... ... ad valorem | 10 per cent. |
| 30. Oilmen's Stores, n.e.i., being Groceries, and goods for bousehold 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. ... |  |
| 31. Rice, excluding Rice Meal and Rice Flour per ton ... |  |
| 32. Salt, excluding Table Preparations thereof per ton ... | 10s. |
| 33. Seeds (Garden), Bulbs, Flowers, Plants, Shrubs and Trees ... | Free |
| 34. Soap, viz: - <br> (a) Toilet, Fancy or Medicated, including Soap Substitutes and Compound Detergents for washing and cleansing purposes, not including saponaceous |  |
| $\begin{array}{cccc}\text { disinfectants } & \ldots & \ldots & \ldots \text { ad valorem } \\ \text { (b) N.E.I... } & \ldots & \ldots & \ldots \text { per pound }\end{array}$ | 10 per cent. 1d. |
| 35. Sugar, excluding Icing and Castor ... per hundredweight | 2s. 4d. |
| 36. Syrup (golden), Molasses and Treacle ... per hundredweight | 2 s . |
| 37. Tea ... ... ... ... per pound | 2d. |
| 38. Vegetables, Fresh | Free |








|  | Tariff Item. | RATE OF DUTY. |
| :---: | :---: | :---: |
| Division XIII-Miscellaneous <br> 114. Antiques, collections of, for Public Institutions imported under Departmental Bylaws; 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 |
|  | Articles imported by or being the property of Australia or of the Territory | Free |
|  | Articles not included under any other heading of the Tariff <br> ... ... <br> ... ad valorem | 10 per cent. |
|  | 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 |
|  | Boats and Vessels, viz.:-Whaleboats, Steam and Oil Vessels, Marine, Mining and similar Dredges and vessels, n.e.i. ... | Free |
|  | Boxes, Cases and Trunks, of Wood, Leather or Metal, including Bags, Baskets, Purses, Wallets, Satchels, Valises and Companions of all descriptions, n.e.i.... <br> ... ad valorem | 10 per cent. |
|  | Brooms, Brushware, Carpet Sweepers, Whisks and Mops ... ... ... ad valorem | 10 per cent. |
|  | Cameras, Cinematographs, Bioscopes, Magic and Optical Lanterns and the like, and accessories, n.e.i. ... ... <br> ... ad valorem | 10 per cent. |
| 122. | Coal, Coke and Charcoal ... ... | Free |
|  | Explosives, viz. -    <br> (a) Ammunition $\ldots$ $\ldots$ $\ldots$ ad valorem <br> (b) Fireworks $\ldots$ $\ldots$ $\ldots$ ad valorem <br> (c) N.E.I.... $\ldots$ $\ldots$ $\ldots$ | 10 per cent <br> 10 per cent <br> Free |
| 124. Goods brought back to Papua by the person who was 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 Customs Ordinance, 1909-1928 |  | Free |




[^0]:    "Wool" or " Woollen " includes all manufactures of wool or hair or combinations thereof.

[^1]:    *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.
    $\ddagger$ 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.

