

PAPUA.



No. 11 of 1922.

AN ORDINANCE

Relating to Duties of Customs.

J. H. P. MURRAY.

[L.S.]

11th September, 1922.

BE it enacted by the Lieutenant-Governor of the Territory of Papua with the advice and consent of the Legislative Council thereof as follows:—

1. This Ordinance may be cited as the *Customs Tariff*, Short title.
1922.
2. The *Customs Ordinance, 1909-1916*, shall be incorporated and read as one with this Ordinance. Incorporation.
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 are repealed to the extent therein respectively expressed except as to anything done before the commencement of this Ordinance, and except so far as relates to any arrears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

Customs Tariff, 1922.

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."

Time of
Imposition of
Duties.

5. The time of the imposition of Duties of Customs under this Tariff is the first day of October, One thousand nine hundred and twenty-two and at ten o'clock in the forenoon reckoned according to the standard time in force in the Territory of Papua, and this Ordinance shall be deemed to have come into operation at that time.

Duties of
Customs.

6. The Duties of Customs specified in the Second Schedule are hereby imposed according to the Schedule as from the time specified in Section 5 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 eleventh day of September,
in the year of Our Lord one thousand nine
hundred and twenty-two.

Customs Tariff, 1922.

FIRST SCHEDULE

Number of Ordinance.	Short Title.	Extent of Repeal.
VI of 1915	<i>Customs Tariff, 1915</i>	The whole, except Sections 1, 2 and 4 thereof.
XIV of 1916	<i>Customs Tariff, 1916</i>	The whole.
VI of 1919	<i>Customs Tariff, 1919</i>	The whole.
16 of 1920	<i>Customs Tariff, 1920</i>	The whole.
12 of 1921	<i>Customs Tariff, 1921</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.

(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.

Customs Tariff, 1922.

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, non-spirituous 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. Perfumed Spirits and Bay Rum per gallon ...	27s.
5. 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., but not more than 50 per cent. of proof spirit ... per gallon	13s. 6d.
(c) more than 50 per cent., but not more than 75 per cent. of proof spirit ... per gallon	20s. 3d.
(d) more than 75 per cent. of proof spirit, but not over proof per gallon	27s.
(e) over proof to be charged as spirituous liquors under Item 3 (b).	
6. Non-spirituous Ethereal Fruit Essences and Artificial Fruit Essences, Ethers, Aromas, and Flavours ad valorem	10 per cent
7. Wine, Sparkling‡ per gallon	25s.
8. 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.
(c) Australian per gallon ...	10s.
9. Limejuice and other Fruit Juices and Fruit Syrups, non-spirituous per gallon ...	1s.

*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.

Customs Tariff, 1922.

TARIFF ITEM.	RATE OF DUTY.
DIVISION I.—ALE, SPIRITS AND BEVERAGES.—<i>continued.</i>	
10. Table Waters (Aerated and Mineral), and preparations, n.e.i., packed for household use for the production thereof; including preparations, n.e.i., for compounding non-alcoholic beverages per dozen pints ...	1s.
11. Wood Naptha, Methyl Alcohol, and Acetone per gallon ...	2s.
 <hr style="width: 20%; margin: 10px auto;"/> 	
Division II.—Tobacco and Manufactures thereof.	
12. Tobacco—	
(a) Unmanufactured per pound ...	3s. 6d.
(b) Manufactured, n.e.i., including the weight of tags, labels and other attachments 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.
13. Cigars, including the weight of bands or ribbons per pound ...	10s.
14. Cigarettes, including the weight of cards and mouth-pieces contained in inside packages per pound ...	10s. 6d.
 <hr style="width: 20%; margin: 10px auto;"/> 	
Division III.—Agricultural Products and Groceries.	
15. Animals, living	Free
16. Bacon and Hams, partly or wholly cured ... per pound ...	1d.
17. Biscuits, viz. :—	
(a) Cabin, Pilot and similar Bread	Free
(b) N.E.I. per pound ...	1d.
18. Blue, laundry... .. per pound ...	1d.
19. Butter, including Butterine and Margarine when coloured and marked as prescribed per pound ...	2d.
20. Cakes, including Puddings other than Meat Puddings per pound ...	2d.
21. Candles, Tapers and Night Lights ... per pound ...	1d.
22. Capers ad valorem ...	10 per cent.

Customs Tariff, 1922.

TARIFF ITEM.	RATE OF DUTY.
DIVISION III.—AGRICULTURAL PRODUCTS AND GROCERIES.— <i>continued.</i>	
23. Cheese per pound ...	1d.
24. Chutney ad valorem ...	10 per cent.
25. Coconuts and Copra	Free
26. Coffee and Chicory, including Coffee and Milk per pound ...	2d.
27. Confectionery, n.e.i., including Cocoa, Cocoa and Milk, Chocolate, Bon-bons, and mixed packets of Confectionery containing trinkets (gross weights); Sugar Candy; Medicated Confectionery; Cachous; Crystallized or Candied Fruits; Confectionery, ornamental; Cocoa Beans, Shells and Nibs; Cocoa Butter; Caramel; Caramel Paste and Caramel Butter per pound ...	2d.
28. Eggs in Shell... .. ad valorem ...	5 per cent.
29. Egg contents, dry ad valorem ...	5 per cent.
30. Fats, including Axle and other Greases, Lard and Tallow ad valorem ...	10 per cent.
31. Fish, viz. :—	
(a) Fresh, salted, smoked, dried, or preserved by cold process	Free
(b) Potted and concentrated, including extracts of, and caviare ad valorem ...	10 per cent.
(c) Preserved in tins or other airtight vessels, including the weight of liquid contents ad valorem ...	10 per cent.
32. Flour	Free
33. Foods, animal, n.e.i. ad valorem ...	10 per cent.
34. Foods, infant and invalid, n.e.i. ad valorem ...	10 per cent.
35. Fruits, viz. :—	
(a) Dried, including Preserved Ginger (not in liquid) per pound ...	1d.
(b) Preserved in liquid, or partly preserved or pulped, including Preserved Ginger, n.e.i. per dozen pints ...	1s.
(c) N.E.I.	Free
36. Ginger, other than preserved per pound ...	1d.
37. Grain and Pulse, viz. :—	
(a) not prepared or manufactured	Free
(b) prepared and manufactured, n.e.i. ad valorem ...	10 per cent.
38. Honey per pound ...	1d.
39. Hops per pound ...	1d.
40. Insects—Bees and other	Free
41. Isinglass per pound ...	1d.
42. Jams and Jellies, including Calves' Feet but not Meat Jellies per pound ...	1d.
43. Linseed and Linseed Meal ad valorem ...	10 per cent.

Customs Tariff, 1922.

TARIFF ITEM.	RATE OF DUTY.
DIVISION III.—AGRICULTURAL PRODUCTS AND GROCERIES.— <i>continued.</i>	
44. Liquorice ad valorem ...	10 per cent.
45. Macaroni per pound ...	1d.
46. Malt per bushel ...	6d.
47. Matches and Vestas ad valorem ...	10 per cent.
48. Meats, Poultry and Game, viz. :—	
(a) Potted or concentrated, including extracts of, and Meat Jellies ... per pound ...	2d.
(b) Preserved with or without vegetables in tins or other airtight vessels, including weight of liquid contents	Free
(c) Soups	Free
(d) N.E.I.	Free
49. Milk, including Cream ad valorem ...	10 per cent.
50. Mustard per pound ...	1d.
51. Nuts, edible, n.e.i. per pound ...	2d.
52. Oilmen's Stores, n.e.i., being Groceries, including Culinary and Flavouring Essences non-spirituous, Soap Dyes, and Condition Foods, n.e.i., Food for Birds in packages for retail sale; Goods put up for household use not elsewhere dutiable at a higher rate ad valorem ...	10 per cent.
53. Pickles ad valorem ...	10 per cent.
54. Rice, including Rice Meal and Rice Flour ... per ton ...	10s.
55. Sago per pound ...	1d.
56. Salt, viz. :—	
(a) Table preparations thereof ... per ton ...	10s.
(b) N.E.I. per ton ...	10s.
57. Sauces ad valorem ...	10 per cent.
58. Seeds (Garden), Bulbs, Flowers, Plants, Shrubs and Trees	Free
59. Seed, n.e.i. ad valorem ...	10 per cent.
60. Soap, viz. :—	
(a) Toilet, Fancy or Medicated ... ad valorem ...	10 per cent.
(b) N.E.I.; also Soap Substitutes and Compound Detergents for washing and cleansing purposes, not including ing saponaceous disinfectants ... per pound ...	1d.
61. Spices per pound ...	1d.
62. Starch, including Starch Flour per pound ...	1d.
63. Straw ad valorem ...	5 per cent.
64. Sugar per hundredweight ...	2s. 4d.
65. Syrup (golden), Molasses and Treacle ... per hundredweight ...	2s.
66. Tapioca per pound ...	1d.

Customs Tariff, 1922.

TARIFF ITEM.	RATE OF DUTY.
DIVISION III.—AGRICULTURAL PRODUCTS AND GROCERIES.— <i>continued.</i>	
67. Tea... .. per pound ...	2d.
68. Vegetables, viz. :—	
(a) Dried, dry-salted, compressed or powdered, including dried herbs ... ad valorem ...	10 per cent.
(b) Preserved in liquid, or part-preserved or pulped ad valorem ...	10 per cent
(c) N.E.I.... ..	Free
69. Vermicelli per pound ...	1d.
70. Waxes ad valorem ...	10 per cent.
Division IV.—Textiles, Felts and Furs and Manufactures thereof, and Attire.	
71. Apparel and Attire, n.e.i., for the human body, partly or wholly made up, including materials cut into shape therefor ... ad valorem ...	10 per cent.
72. Artificial Plants, Flowers, Fruits, Leaves and Grains of all kinds and materials ... ad valorem ...	10 per cent.
73. Bags and Sacks, viz. :—	
(a) for exporting produce	Free
(b) N.E.I. and other Jute Goods ... ad valorem ...	10 per cent.
74. Bedding, including Mattresses, other than Wire, and Pillows ad valorem ...	10 per cent.
75. Blankets, including Blanketing, Rugs and Rugging ad valorem ...	10 per cent.
76. Canvas and Duck ad valorem ...	10 per cent.
77. Carpets, Floor Covering and Carriage Mats of any textile material except Coir ... ad valorem ...	10 per cent.
78. Coir Mats, Matting and Fenders... .. ad valorem ...	10 per cent.
79. Cotton, viz. :—	
(a) Unmanufactured	Free
(b) Waste... .. ad valorem ...	5 per cent.
(c) N.E.I.... .. ad valorem ...	10 per cent.
80. Curtains and Blinds ad valorem ...	10 per cent.
81. Diving Dresses and parts thereof	Free
82. Drapery, n.e.i., including all materials composed wholly or in part of cotton, silk, linen, wool or other woven fabric ... ad valorem ...	10 per cent.
83. Feathers, dressed or undressed, including Feathers made up into trimmings; also Natural Birds and Wings ad valorem ...	10 per cent.
84. Felt and manufactures thereof, n.e.i. ... ad valorem ...	10 per cent.
85. Furs and Skins ad valorem ...	5 per cent.
86. Gifts for Mission Purposes, as prescribed by Departmental By-laws	Free

Customs Tariff, 1922.

TARIFF ITEM.	RATE OF DUTY.
DIVISION IV.—TEXTILES, FELTS AND FURS AND MANUFACTURES THEREOF, AND ATTIRE.—<i>continued.</i>	
87. Hair, natural or imitation ad valorem ...	5 per cent.
88. Hats, Caps and Bonnets, including trimmings thereon ad valorem ...	10 per cent.
89. Hessian and Brattice Cloth ad valorem ...	10 per cent.
90. (a) Lint, Cotton Wool	Free
(b) Gauze Bandages	Free
91. Nets and Netting, n.e.i. ad valorem ...	10 per cent.
92. Parasols, Sunshades and Umbrellas ad valorem ...	10 per cent.
93. Sewing and Embroidery Silks and Twists ad valorem ...	10 per cent.
94. Tarpaulins, Tents and Sails ad valorem ...	10 per cent.
95. Wool ad valorem ...	10 per cent.
 Division V.—Metals and Machinery.	
96. Ammunition ad valorem ...	10 per cent.
97. Anchors	Free
98. Arms bearing the British or other approved testmark ad valorem ...	10 per cent.
99. Guns or Rifles which do not bear the British or other approved testmark, or such barrels imported separately... .. each ...	£5
100. Axes and Hatchets ad valorem ...	10 per cent.
101. Bedsteads, including Wire Mattresses	Free
102. Bolts, Nuts, Rivets and Washers, n.e.i. ad valorem ...	10 per cent.
103. Brass, viz.:—Angle, Bar, Blocks, Pipes, Plates, Rods, Scrap, Studs, Strips, Tees and Tubes... ..	Free
104. Brassware, n.e.i. ad valorem ...	10 per cent.
105. Cash Registers, Adding and Computing Machines, and all attachments ad valorem ...	10 per cent.
106. Chains and Cables	Free
107. Copper, viz.:—Angle, Bar, Blocks, Matte, Pipes, Plates, Rods, Scrap, Sheet, Strips, Tee and Tubes	Free
108. Copper Manufactures, n.e.i. ad valorem ...	10 per cent.
109. Crucibles ad valorem ...	10 per cent.
110. Cutlery ad valorem ...	10 per cent.
111. Downpipe, Guttering, Ridging and Stump-caps ad valorem ...	10 per cent.
112. Electrical Appliances and Materials ad valorem ...	10 per cent.
113. Fencing Materials, including Standards, Pillars, and patent Steel Droppers of all lengths for fencing; patent Wedgers for droppers and standards	Free
114. Fire Engines and Extinguishers, hand	Free

Customs Tariff, 1922.

TARIFF ITEM.	RATE OF DUTY.
DIVISION V.—METALS AND MACHINERY.— <i>continued.</i>	
115. Gas Generating Plant, including Lamps, Glasses and Fittings ad valorem ...	10 per cent.
116. Hollowware... .. ad valorem ...	10 per cent.
117. Implements and Tools, n.e.i., and parts thereof, viz.:—	
(a) Agricultural, Horticultural and Viti-cultural	Free
(b) Mining	Free
(c) N.E.I. ad valorem ...	10 per cent.
118. Iron, viz.:—Angle, Bar, Billets, Blooms, Hoop, Ingots, Loops, Pipes (and fittings), Rod, Slabs and Tee	Free
119. Iron, plate or sheet, galvanized, corrugated and plain	Free
120. Lamps, Lanterns and Lampware ad valorem ...	10 per cent.
121. Lead and manufactures thereof, n.e.i. ... per hundredweight	2s. 4d.
122. Machinery, including Engines, Boilers and parts thereof, viz.:—	
(a) Agricultural, Horticultural and Viti-cultural	Free
(b) Mining	Free
(c) Printing	Free
(d) Refrigerating	Free
(e) Sawmilling	Free
(f) Telegraph (including aerial and Telephone)	Free
(g) For Aerial Tramways as prescribed by Departmental By-laws	Free
(h) N.E.I.	Free
123. Machines, Sewing	Free
124. Metals and Ores, viz.:—	
(a) Manufactures thereof, n.e.i. ... ad valorem ...	10 per cent.
(b) Unmanufactured, n.e.i.	Free
125. Metals for ceiling and lining houses, and decorations of any material for same ... ad valorem ...	10 per cent.
126. Nails, Screws and Tacks ad valorem ...	10 per cent.
127. Plated-ware... .. ad valorem ...	10 per cent.
128. Pumps of every description ad valorem ...	10 per cent.
129. Rails, Iron and Waggons for running thereon, including Fish Plates, Fish Bolts, Tie Plates and Rods, Switches, Points, Crossings and Intersections, and all articles for fastening rails to sleepers	Free
130. Stoves and Ovens ad valorem ...	10 per cent.
131. Tanks	Free
132. Tin and Tinware ad valorem ...	10 per cent.

Customs Tariff, 1922.

TARIFF ITEM.	RATE OF DUTY.
DIVISION V.—METALS AND MACHINERY.—<i>continued.</i>	
133. Typewriters... .. ad valorem	10 per cent.
134. Weighing Machines, including Weigh- bridges, Scales, Spring Balances and Weights ad valorem	10 per cent.
135. Wire, viz.:—	
(a) Barbed	Free
(b) Netting	Free
(c) N.E.I. ad valorem	10 per cent.
136. Zinc and manufactures thereof, and Zinc Shavings	Free
Division VI.—Oils, Paints and Varnishes.	
137. Driers ad valorem	5 per cent.
138. Oils, viz.:—	
(a) Benzine, Benzoline, Crude Petroleum, Gasoline, Naptha, Petrol, Residual Oil, Engine Distillate, Kerosene be- low 150° test and other Liquid Fuel	Free
(b) Kerosene, n.e.i. per gallon	3d.
(c) Salad, and other Oils used as Medi- cines ad valorem	10 per cent.
(d) Castor Oil used as a Medicine	Free
(e) N.E.I. per gallon	6d.
139. Polishes and Metal Powders, including Dressings, Inks, Stains and Pastes for Leather, Furniture, Floors and Metal Goods ad valorem	10 per cent.
140. Paints and Colours, including Kalsomine and Whiting, viz.:—	
(a) Ground in Oil ad valorem	10 per cent.
(b) N.E.I. ad valorem	10 per cent.
141. Putty ad valorem	5 per cent.
142. Terebine and Turpentine per gallon	1s.
143. Varnish per gallon	1s.
Division VII.—Earthenware, Cement, China, Glass and Stone.	
144. Beads ad valorem	10 per cent.
145. Bottles ad valorem	10 per cent.
146. Bricks ad valorem	10 per cent.
147. Cement, including Fibro Cement ad valorem	5 per cent.
148. China, Parian and Porcelain Ware ad valorem	10 per cent.
149. Crucibles ad valorem	10 per cent.

Customs Tariff, 1922.

TARIFF ITEM.	RATE OF DUTY.
DIVISION VII.—EARTHENWARE, CEMENT, CHINA, GLASS AND STONE.—<i>continued.</i>	
150. Earthenware, Brownware and Stoneware, n.e.i. ad valorem ...	10 per cent.
151. Glass ad valorem ...	10 per cent.
152. Glassware ad valorem ...	10 per cent.
153. Grindstones and Fittings ad valorem ...	10 per cent.
154. Marble and Stone, unwrought ad valorem ...	5 per cent.
155. Pipes, drain and water	Free
156. Slates and Slate Pencils for Schools	Free
157. Slate, wrought, n.e.i., and unwrought ... ad valorem ...	5 per cent.
158. Tiles ad valorem ...	10 per cent.
Division VIII.—Drugs and Chemicals.	
159. Acetic Acid, Extract or Essence of Vinegar ; (a) Vinegar, standard (as prescribed by Departmental By-laws) 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) Vinegar, not the product of malt or grain or fruit juice per gallon ...	1s.
(c) Solutions Extracts or Essences containing more than 6 per centum of absolute acetic acid, for every extra 10 per centum or part thereof ... per gallon ...	3d.
160. Acids— (a) Boracic	Free
(b) N.E.I. ad valorem ...	10 per cent.
161. Boiler Fluid... .. ad valorem ...	5 per cent.
162. Camphor ad valorem ...	10 per cent.
163. Carbonate and Bi-carbonate of Soda ... ad valorem ...	10 per cent.
164. Carbonic Acid Gas ad valorem ...	5 per cent.
165. Chenopodium	Free
166. Copper Sulphate	Free
167. Cyanide of Potassium and Cyanide of Sodium	Free
168. Dips and Washes for Animals ad valorem ...	5 per cent.
169. Disinfectants— (a) Such as Cresolia, Kresolvo, Lysol or other Coal Tar derivative	Free
(b) Potassium Permanganate	Free
(c) N.E.I. ad valorem ...	5 per cent.
170. Drugs, Chemicals and Medicines, n.e.i. ... ad valorem ...	10 per cent.
171. Epsom Salts	Free

Customs Tariff, 1922.

TARIFF ITEM.	RATE OF DUTY.
DIVISION VIII.—DRUGS AND CHEMICALS.—<i>continued.</i>	
172. Glycerine and Petroleum Jelly ... ad valorem ...	10 per cent.
173. Insecticides ... ad valorem ...	5 per cent.
174. Iodoform	Free
175. Ointments, Sulphur and Zinc	Free
176. Perfumery, including all Toilet Preparations, non-spirituous ... ad valorem ...	10 per cent.
177. Quinine	Free
178. Sulphur ad valorem ...	10 per cent.
179. Tartaric Acid, Cream of Tartar, and Citric Acid ad valorem ...	10 per cent.
180. Tinctures—	
(a) Tr. Opii (Laudanum)	Free
(b) Tr. Camp. Co. (Paregoric)... ..	Free
Division IX.—Wood, Wicker and Cane.	
181. Bamboo, Cane and Wickerware	Free
182. Doors, Windows and Sashes	Free
183. Furniture, n.e.i., including any article of wood or partly of wood, wholly or partly made up or finished, or used in any build- ing or premises ... ad valorem ...	5 per cent.
184. Handles, viz.:—	
(a) For tools and implements exempt from duty	Free
(b) N.E.I.... .. ad valorem ...	10 per cent.
185. Oars and Sculls	Free
186. Timber, dressed or undressed	Free
187. Woodenware, n.e.i., including all articles made wholly or in part of wood ... ad valorem ...	10 per cent.
Division X.—Jewellery and Fancy Goods.	
188. Bullion and Coin; Gold and Silver Bar, Ingot and Sheet	Free
189. Chronometers, Clocks and Watches, includ- ing Pedometers and Pocket Counters and the like ... ad valorem ...	10 per cent.
190. Curios	Free
191. Fancy Goods, including articles used for ornamental purposes, or partly for use and partly for ornament ... ad valorem ...	10 per cent.
192. Fishing Appliances ad valorem ...	10 per cent.
193. Games, outdoor and indoor, articles used for ad valorem ...	10 per cent.

Customs Tariff, 1922.

TARIFF ITEM.	RATE OF DUTY.
DIVISION X.—JEWELLERY AND FANCY GOODS.—<i>continued.</i>	
194. Glasses, Opera, Field and Marine, including Telescopes, Microscopes and similar glasses ad valorem	10 per cent.
195. Instruments, Musical and Talking Machines and parts thereof ad valorem	10 per cent.
196. Jewels and Jewellery, including Cameos, Intaglios, and all precious stones ... ad valorem	10 per cent.
197. Shells	Free
198. Spectacles and other Reading Glasses ... ad valorem	10 per cent.
199. Toys ad valorem	10 per cent.
Division XI.—Leather and Rubber.	
200. Belting, viz.:—Leather, Rubber, Canvas and Composition ad valorem	10 per cent.
201. Boots, Shoes and other Footwear of any material, and parts thereof ad valorem	10 per cent.
202. Harness and Saddlery... .. ad valorem	10 per cent.
203. Hose, Rubber and other ad valorem	10 per cent.
204. Leather ad valorem	10 per cent.
205. Leather Manufactures, n.e.i., and Articles, n.e.i., of which Leather forms a part ... ad valorem	10 per cent.
206. Rubber ad valorem	10 per cent.
207. Rubber Manufactures, n.e.i., and Articles, n.e.i., of which Rubber forms a part, including Ruberoid ad valorem	10 per cent.
Division XII.—Paper and Stationery.	
208. Books, reading; Periodicals and Newspapers	Free
209. Charts, Maps and Plans	Free
210. Emery Paper; Emery Cloth; Flint Paper; Flint Cloth; Glass and Sand Paper ... ad valorem	10 per cent.
211. Globes, Geographical, Topographical and Astronomical	Free
212. Ink, in liquid or powder form ad valorem	10 per cent.
213. Kindergarten Materials as prescribed by Departmental By-laws	Free
214. Paper, viz.:—	
(a) Bags per hundred weight	2s.
(b) Brown and Wrapping per hundred weight	2s.
(c) Cigarette ad valorem	10 per cent.
(d) Fancy ad valorem	10 per cent.
(e) Music	Free
(f) Photographic of all kinds, including Postcards ad valorem	10 per cent.
(g) Printing	Free

Customs Tariff, 1922.

TARIFF ITEM.	RATE OF DUTY.
DIVISION XII.—PAPER AND STATIONERY.— <i>continued.</i>	
215. 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; Penholders; Pen-nibs and Rulers; Paper-knives; Blotters; Blotting Cases and Pads; Sealing and Bottling Wax; Book Markers; Writing Desks (not being furniture); Writing Cases; Stationery Cases; Paper Binders; Card Hangers; Pen Racks; Bookbinders' Staples and Confetti Paper ad valorem ...	10 per cent.
216. Stationery, n.e.i. ad valorem ...	10 per cent.

Division XIII.—Miscellaneous.

217. Advertising Matter, for free distribution, when not dutiable at a specific rate	Free
218. Antiques, collections of, for Public Institutions, imported under Departmental By-laws	Free
219. Articles imported by or being the property of the Commonwealth or of the Territory	Free
220. Articles not included under any other heading of the tariff ad valorem ...	5 per cent.
221. Asbestos Millboards, Asbestos Yarn and Asbestos Cloth, proofed and unproofed, cotton and other packings, cord, pipe and boiler covering, and Asbestos Mattresses for Boilers	Free
222. Ballast for Ships	Free
223. Bêche-de-mer	Free
224. Boats and Vessels, viz.:—	
(a) Whaleboats	Free
(b) Steam and Oil Vessels	Free
(c) Marine, Mining and similar Dredges	Free
(d) Vessels, n.e.i.	Free
225. Bones and manufactures thereof ... ad valorem ...	10 per cent.

Customs Tariff, 1922.

TARIFF ITEM.	RATE OF DUTY.
DIVISION XIII.—MISCELLANEOUS.— <i>continued.</i>	
226. Boxes, Cases and Trunks of Wood, Leather or Metal, including Bags, Baskets, Purses and Wallets, fancy, hand, jewel, trinket, sporting, travelling, picnic, toilet, dressing, glove, handkerchief, collar and work ; satchels, valises and companions ... ad valorem ...	10 per cent.
227. Brooms, Carpet Sweepers, Whisks and Mops ad valorem ...	10 per cent.
228. Brushware ad valorem ...	10 per cent.
229. Cameras, including Mounted Lenses, and Accessories, n.e.i. ad valorem ...	10 per cent.
230. Cinematographs, Bioscopes, Magic and Optical Lanterns and the like, and Accessories, n.e.i. ad valorem ...	10 per cent.
231. Coal and Coke	Free
232. Copying Apparatus for duplicating type-writing, and the like ad valorem ...	10 per cent.
233. Cork and manufactures thereof... .. ad valorem ...	5 per cent.
234. Explosives, viz. :—	
(a) Fireworks ad valorem ...	10 per cent.
(b) N.E.I.	Free
235. Fibre ad valorem ...	10 per cent.
236. Glue per pound ...	1d.
237. 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 <i>The Customs Ordinance of 1909</i>	Free
238. 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 re-introduction, under Departmental By-laws, be admitted upon payment of duty on the dutiable value only of any repairs or additions to the goods	
239. Horns and Hoofs, and manufactures thereof ad valorem ...	10 per cent.
240. Ice and Water	Free
241. Incense ad valorem ...	5 per cent.
242. Instruments, Appliances & Apparatus, viz. :—	
(a) Ophthalmic ad valorem ...	10 per cent.
(b) Scientific	Free
(c) Surgical ad valorem ...	10 per cent.
(d) Veterinary ad valorem ...	10 per cent.
(e) N.E.I. ad valorem ...	10 per cent.

Customs Tariff, 1922.

TARIFF ITEM.	RATE OF DUTY.
DIVISION XIII.—MISCELLANEOUS.— <i>continued.</i>	
243. Kapok ad valorem	5 per cent.
244. Lime ad valorem	10 per cent.
245. Manures	Free
246. Mercury	Free
247. Mica ad valorem	10 per cent.
248. Natural History Specimens, Models and Wall Diagrams for illustration of Natural History	Free
249. Nicotine ad valorem	5 per cent.
250. Oakum and Tow	Free
251. Outside Packages in which goods are ordinarily imported, when containing such goods, or similar packages for use in exporting Papuan produce	Free
252. Packing for Boilers and Engines, n.e.i.	Free
253. 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
254. Photograph Frames, Stands for Pictures, and Picture Frames on Pictures or otherwise, Pictures, Photographs, Prints, Photogravures, and the like ad valorem	10 per cent.
255. Photographic Materials, n.e.i., including Dry Plates and Negatives ad valorem	10 per cent.
256. Pictorial Illustrations and Casts and Models for teaching purposes when imported by and for the use of Schools or Public Institutions	Free
257. Pipes, smoking, Cigar and Cigarette Holders and Accessories ad valorem	10 per cent.
258. Pitch ad valorem	5 per cent.
259. Resin ad valorem	5 per cent.
260. Rope (fibre), Cordage and Twine ad valorem	10 per cent.
261. Rope, Wire ad valorem	10 per cent.
262. Ship Chandlery, not elsewhere duitable at a higher rate ad valorem	10 per cent.
263. Sponges ad valorem	10 per cent.

Customs Tariff, 1922.

TARIFF ITEM.	RATE OF DUTY.
DIVISION XIII.—MISCELLANEOUS.— <i>continued.</i>	
264. Tar	Free
265. Thermit and other Welding Compounds ... ad valorem	5 per cent.
266. Tusks of Animals ad valorem	5 per cent.
267. Vehicles—	
(a) Railway Engines, Carriages and Trucks	Free
(b) N.E.I.... .. ad valorem	10 per cent.

Printed and published by EDWARD GEORGE BAKER, Government Printer,
Port Moresby.—2504D/9.22.