

CUSTOMS TARIFF (NEW GUINEA) ORDINANCE 1950.⁽¹⁾

No. 5 of 1950.

An Ordinance to amend the Customs Tariff Ordinance 1933-1948 of the Territory of New Guinea.

BE it ordained by the Governor-General in and over the Commonwealth of Australia, with the advice of the Federal Executive Council, in pursuance of the powers conferred by the *Papua and New Guinea Act 1949*, as follows:—

1.—(1.) This Ordinance may be cited as the *Customs Tariff (New Guinea) Ordinance 1950*.⁽¹⁾

(2.) The *Customs Tariff Ordinance 1933-1948*⁽²⁾ of the Territory of New Guinea is in this Ordinance referred to as the Principal Ordinance.

(3.) The Principal Ordinance, as amended by this Ordinance, may be cited as the *Customs Tariff Ordinance 1933-1950*.

(1) Particulars of this Ordinance are as follows:—

Date on which made by Gov.- Gen. in council.	Date on which notified in <i>Cwth. Gaz.</i>	Date on which took effect.
22. 6. 1950	29. 6. 1950	1. 7. 1950 (Sec. 2, <i>Customs Tariff (New Guinea) Ordinance 1950</i>)

(2) Now the *Customs Tariff Ordinance 1933-1951*. The *Customs Tariff Ordinance 1933-1941* is printed in *The Laws of the Territory of New Guinea 1921-1945 (Annotated)*, Vol. II., on pp. 1975-1983; as to subsequent amendments see the supplementary Table printed in this Volume on p. 1760.

Short title
and citation.

2. This Ordinance shall come into operation on the first day of July, One thousand nine hundred and fifty. Commencement.

3. Section four of the Principal Ordinance is repealed and the following section inserted:—

“4. The Duties of Customs specified in the Second Schedule to this Ordinance are hereby imposed in accordance with that Schedule as from the first day of July, One thousand nine hundred and fifty, and those duties shall be charged, collected and paid on all goods dutiable under that Schedule imported into the Territory of New Guinea on or after that date.” Duties of Customs on imports.

4. The Second Schedule to the Principal Ordinance is repealed, and the following Schedule inserted in its stead:— Second Schedule.

“THE SECOND SCHEDULE.

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

2. “Proof” or “proof spirit” means spirit of a strength equal or equivalent to that of pure ethyl alcohol compounded with distilled water so that the resultant mixture at a temperature of 60 degrees Fahrenheit has a specific gravity of 0.91976 as compared with that of distilled water at the same temperature.

3. “N.e.i.” means not elsewhere included.

4. “Departmental By-law” means By-law made by the Administrator in Council and published in the *Gazette*.

5. Unless otherwise provided in this Schedule or the Chief Collector otherwise directs, any goods composed of two or more materials shall be deemed for the purpose of classification to be composed wholly of the material of chief value in the goods, provided that when the respective materials are of equal value the goods shall be deemed for the purpose of classification to be composed wholly of the material that would make the goods liable to the higher or highest rate of duty.

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

7. Whenever goods are composed of two or more separate articles, notwithstanding that those articles are specifically mentioned in the Tariff, the Chief Collector may classify the goods under such item or items as he directs.

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

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

10. “The Territory” means the Territory of New Guinea.

IMPORTS.

Item No.	Articles.	Tariff.
1	Ale and other beer, porter, cider and perry, spirituous, in bottle* and in bulk per gallon	4s.
2	Ale and other beer, porter, cider and perry, limejuices and other fruit juices and fruit syrups, non-spirituous and preparations, n.e.i. for compounding non-alcoholic beverages per gallon	2s. 6d.

PART C: CUSTOMS—

IMPORTS—continued.

Item No.	Articles.	Tariff.
3	<p>Spirits* and spirituous liquors, n.e.i.— (a) when not exceeding the strength of proof per gallon (b) when exceeding the strength of proof per proof 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 vials of liquor intended for samples or other special purposes only may be however entered at actual measurement.</p>	<p>39s. 56s.</p>
4	<p>Spirituous preparations (non medicinal), viz :— perfumed spirits, bay rum, essences, fruit and other ethers, aromas, and flavours, fluid extracts, sarsaparilla, tinctures, infusions, toilet preparations, limejuice and other fruit juices and fruit syrups containing— (a) not more than 25 per cent. of proof spirit per gallon (b) more than 25 per cent. of proof spirit but not over-proof per gallon (c) when exceeding the strength of proof per proof gallon</p>	<p>14s. 39s. 56s.</p>
5	<p>Wines (other than wines which the person vested with the control or management of a Mission in the Territory, declares to be intended for use by the Mission for sacramental purposes only), viz :— (a) Sparkling* - - - - - per gallon (b) Still, containing less than 20 per cent. of proof spirit† - - - - - per gallon (c) Still, including medicated and vermouth† per gallon (d) Grape, unfermented - - - - - ad valorem (e) Other than grape, n.e.i. including sake and samshu— (i) when not exceeding the strength of proof per gallon (ii) when exceeding the strength of proof per proof gallon * 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.</p>	<p>30s. 7s. 12s. 6d. 10 per cent. 39s. 56s.</p>
6	<p>Wines which the person vested with the control or management of a Mission in the Territory, declares to be intended for use by the Mission for sacramental purposes only</p>	<p>50 per cent. of the duty specified in Item 5 which is appropriate</p>
7	<p>Tobacco, viz :— (a) Unmanufactured - - - - - per lb. (b) Manufactured, n.e.i. including the weight of tags, labels and other attachments - - - - - per lb. (c) Trade, in sticks or figs - - - - - per lb.</p>	<p>12s. 6d. 11s. 4d. 2s. 6d.</p>
8	<p>Cigars, including the weight of ribbons and bands - per lb.</p>	<p>20s.*</p>
9	<p>Cigarettes, including the weight of cards and mouthpieces contained in inside packages - - - - - per lb. * Items 8 and 9.—Broken boxes and small quantities at pro rata rates.</p>	<p>21s.*</p>
10	<p>Oils, viz :— (a) Petroleum and shale, naptha, benzine, benzolene, gasoline, pentane, petrol, turpentine substitutes and other petroleum and shale spirits - per gallon (b) Lubricating oils - - - - - per gallon (c) Kerosene and other refined petroleum oils per gallon (d) Residual oil and crude petroleum - per gallon (e) Oils, n.e.i. - - - - - ad valorem</p>	<p>3d. 3d. 3d. ½d. 10 per cent.</p>

Customs Tariff (New Guinea) Ordinance 1950—cont.

IMPORTS—continued.

Item No.	Articles.	Tariff.
11	Films, n.e.i. imported for exhibition but to be re-exported per 100 feet or part thereof	2d.
12	Chronometers, clocks and watches, including pedometers and pocket counters and the like - - - ad valorem	15 per cent.
13	Cigarette papers - - - - - ad valorem	20 per cent.
14	Fancy goods, including articles used for ornamental purposes, or partly for use and partly for ornament; pipes, smoking; cigar and cigarette holders and smoking accessories, n.e.i. ad valorem	25 per cent.
15	Jewels, jewellery and precious stones - - - ad valorem	25 per cent.
16	Any goods imported by or for the use of the Administration	Free
17	Any goods imported or purchased in bond for the use of the Administrator, which are declared as being for that use	Free
18	Any goods imported by or for the use of the Commonwealth Government or any vessels of the British or Australian Navies, not being intended for sale or exchange - - -	Free
19	Any goods for the use of members of the Naval, Military, or Air Forces of the Commonwealth in the Territory, sent by the Australian Red Cross Society or the Australian Comforts Fund to the Papua and New Guinea Divisions of the Australian Red Cross Society, the Papua and New Guinea Comforts Fund, or any person in the Territory approved by the Administrator - - -	Free
20	Any goods imported by the Papua and New Guinea Divisions of the Australian Red Cross Society with the written consent of the Administrator - - -	Free
21	Any goods, imported for official use by Trade Commissioners representing a British country or by Consuls, provided that these Trade Commissioners or Consuls are citizens of the countries they represent, and are not engaged in any other trade, business or profession - - -	Free
22	Any goods (except intoxicating liquors) imported by Missions for use in their religious services, by hospitals for medical purposes, and by schools for educational purposes - - -	Free
23	Any goods which on original importation were subject to duty and have been passed by the Customs and subsequently sent out of the Territory for repair which, in the opinion of the Chief Collector, cannot reasonably be done in the Territory, upon re-importation and upon payment of duty on the dutiable value of any repair or addition to the goods - - -	Free
24	Any goods as defined in Item 23 of this Schedule which are exempted from duty under Departmental By-law - - -	Free
25	Any second-hand goods sent to the Territory from the Territory of Papua or the British Solomon Islands Protectorate for repair and return to the place of origin - - -	Free
26 ⁽³⁾	Any goods subject to duty under this Schedule which are prescribed by order of the Administrator in Council - - -	Free
27	Any goods which, having been properly entered for home consumption in the Territory, were exported without drawback having been paid thereon and which have been brought back into the Territory by the exporter and which remained the property of the exporter from the time of exportation until the time of re-importation - - -	Free

(3.) Pursuant to Item 26 of the Second Schedule of the *Customs Tariff Ordinance 1933-1950*, the Administrator, by Order-in-Council dated 16.8.1950 and published in Papua and New Guinea *Government Gazette* of 25.8.1950 ordered "that the following goods subject to duty under the said Schedule shall be free of duty under the provisions of the said Item 26 of the said Schedule:—

Order No. 1—Printing Machinery.

Order No. 2—Cinematograph Films imported by Missions or by Members of Missions for the purpose of recording Mission work and not for trade, sale or exchange".

PART C: CUSTOMS—

IMPORTS—*continued.*

Item No.	Articles.	Tariff.
28	Any technical equipment imported by the Australian Broadcasting Commission for use directly in connexion with broadcasting services provided in the Territory by that Commission, including disc commercial recordings and disc transcriptions, not being goods for the purpose of trade	Free
29	Any technical equipment imported by the Overseas Telecommunications Commission (Australia) for use directly in connexion with radio communications maintained in the Territory by that Commission, including radio masts and aerials, not being goods for the purpose of trade	Free
30	Anchors, anchor chains and anchor cables	Free
31	Animals, birds, and bees and other insects, living	Free
32	Apparel, attire and goods (including piece goods) made up wholly of silk but not including women's underwear and stockings	15 per cent.
33	Apparel, attire, piece goods and trimmings n.e.i., footwear, hats, caps and umbrellas	Free
34	Bags and sacks, new or second-hand; cordage and twines; nets and netting; other manufactured fibres	Free
35	Bedding, including mattresses, blankets, blanketing and pillows	Free
36	Carpets and floor coverings	Free
37	Coal and Coke	Free
38	Coffins, tombstones, and ornamental work for tombs	Free
39	Bullion, coin, and paper money for circulation in the Territory	Free
40	Copper and muntz metal sheets	Free
41	Cotton waste	Free
42	Disinfectants and insecticides—	
	(a) Dips and washes for animals, in liquid or powder form	Free
	(b) Sprays for agricultural pests, in liquid or powder form	Free
43	Dressings, medical, including cotton wool, gauze, and lint	Free
44	Drugs, being substances used as a medicine or in the composition of medicines, for internal or external use, which are imported for that use	Free
45	Films, viz :—	
	(a) In respect of which certificates have been issued by the International Education Cinematographic Institute in pursuance of the Convention for facilitating the international circulation of films of an educational character	Free
	(b) Produced by a person established in the United Kingdom, in respect of which the Chief Collector is satisfied that the Board of Education of the United Kingdom has issued a certificate under section seven of the <i>Finance Act 1935</i> , of the United Kingdom, certifying that those films are of an educational character	Free
	(c) Produced by a person established in the Commonwealth in respect of which the Chief Collector is satisfied that the Minister, or any person duly authorized by him to certify as to the educational character of films produced by a person established in the Commonwealth, has issued a certificate certifying that those films are of an educational character	Free
46	Filters, water	Free
47	Fire engines, fire extinguishers, and refills for fire extinguishers	Free
48	Foodstuffs of animal origin, fish and poultry	Free
49	Foodstuffs of vegetable origin but not including confectionery	Free

Customs Tariff (New Guinea) Ordinance 1950—cont.

IMPORTS—continued.

Item No.	Articles.	Tariff.
50	Furniture, but not including bamboo, cane and wickerware	Free
51	Grain and other feed imported solely for use as feed for live-stock and poultry	Free
52	Harness and saddlery	Free
53	Ice and water	Free
54	Instruments, apparatus, and appliances, scientific, surgical, medical, dental, chemical, mathematical and ophthalmic	Free
55	Manures	Free
56	Oilmen's stores, including matches and vestas; salt, soap and soap powders, starch, blue, vinegar, pickles, sauces and spices	Free
57	Outside packages, n.e.i. and other coverings, in which goods are ordinarily imported, including the sole containing package in which goods not subject to an ad valorem duty are ordinarily imported, when containing any such goods	Free
58	Paper, plain, printing and wrapping, and paper bags	Free
59	Passengers' personal effects; passengers' furniture and household goods which have been in actual use by those passengers for at least one year, not exceeding £200 in value for each adult passenger* *Two members of a family, being children, may be reckoned as one adult.	Free
60	Pictorial illustrations and casts and models for teaching purposes when imported by and for the use of schools or public institutions; antiques, collections of, for public institutions; natural history specimens; curios and shells; models and wall diagrams for illustration of natural history	Free
61	Printed matter, viz :— Reading, school, and text books, music, periodicals, pamphlets, newspapers, labels, paper advertisements, and paper advertising matter, charts, maps and plans, catalogues, price lists and used and unused postage stamps	Free
62	Records for gramophones, phonographs, and other talking machines, for use in conjunction with films admissible under Item No. 45-	Free
63	Seeds, agricultural, bulbs, flowers, plants, shrubs, and trees	Free
64	Sewing machines	Free
65	Spectacles made to prescription of medical practitioner or optician	Free
66	Spirits and spirituous preparations, which are declared as being for use for medicinal or scientific purposes	Free
67	Tools of trade as used by artisans and mechanics and handles therefor when imported separately	Free
68	Trophies won abroad, and decorations, medallions, and certificates awarded or to be awarded and sent from abroad to individuals, and trophies or prizes sent by donors residents abroad for presentation or competition in the Territory	Free
69	Water craft (with or without engines), oars, sculls, rowlocks, life belts, lifebuoys, sails and canvas and duck imported for nautical uses	Free
70	Wire, fencing or barbed	Free
71	Wire netting, but not including other woven or mesh wire	Free
72	All other goods, n.e.i.	10 per cent "