

PAPUA.



No. 16 of 1920.

AN ORDINANCE

Relating to Duties of Customs.

J. H. P. MURRAY.

[L.S.]

12th November, 1920.

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. (1) This Ordinance may be cited as the *Customs Tariff, 1920*. Short title and citation.

(2) The *Customs Tariff, 1915-1919*, 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, 1915-1920*.

2. The Second Schedule of the Principal Ordinance is amended as set out in the Schedule to this Ordinance and Duties of Customs are hereby imposed in accordance with the Second Schedule as so amended. Amendment of tariff.

Date from which new duties and increased duties are to commence.

3. Where by this Ordinance—

- (a) Any duty is imposed on any article, or
- (b) The duty on any article is increased,

the duty or increase of duty shall be deemed to have been imposed as on and from the twelfth day of November One thousand nine hundred and twenty.

Validation of collection of duty pursuant to the proposed amendments.

4. (1) All Duties of Customs proposed to be imposed by any proposed amendment of the Tariff shall be deemed to have been imposed as from the time when they were proposed to be imposed and all moneys collected pursuant to any proposed amendment of the Tariff as and for Duties of Customs shall be deemed to have been lawfully collected as and for Duties of Customs.

(2) No person shall be entitled to any refund in respect of moneys so collected unless assuming the proposed amendment of the Tariff to have been passed into law at the time of the collection the collection was not justified by the proposed amendment.

(3) In this section any reference to any proposed amendment of the Tariff has relation to any amendment of the Customs Tariff proposed in the Legislative Council during any session held in the year One thousand nine hundred and twenty.

Passed in Council this twelfth day of November, in the year of Our Lord One thousand nine hundred and twenty.

SCHEDULE.

TARIFF ITEM.	RATE OF DUTY.
DIVISION I.—ALE, SPIRITS AND BEVERAGES.	
1. By omitting the whole item and inserting in its stead the following item:—	
“ 1. Ale and other Beer, Porter, Cider and Perry, Spirituous—in bottle* and in bulk per gallon	2s. 6d.”

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

Customs Tariff, 1920.

TARIFF ITEM.	RATE OF DUTY.
DIVISION I.—ALE, SPIRITS & BEVERAGES.— <i>continued.</i>	
3. By omitting the whole item and inserting in its stead the following items:—	
“ 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. By omitting the whole item and inserting in its stead the following item:—	
“ 4. Perfumed Spirits and Bay Rum... per gallon	27s.”
5. By omitting all the words after “ Fruit Syrups containing ” down to the end of the item, and inserting in their stead the following:—	
“ (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).”	
7. By omitting the whole item and inserting in its stead the following item:—	
“ 7. Wine, Sparkling† per gallon	25s.”

* 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.

Customs Tariff, 1920.

TARIFF ITEM.	RATE OF DUTY.
DIVISION I.—ALE, SPIRITS & BEVERAGES.— <i>continued.</i>	
8. By omitting the whole item and inserting in its stead the following item :—	
“ 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.”
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DIVISION II.—TOBACCO AND MANUFACTURES THEREOF.	
12. By omitting therefrom the whole of sub-item (c) and inserting in its stead the following sub-item :—	
“(c) Manufactured, n.e.i., including the weight of tags, labels and other attachments ... per pound	4s. 8d.”
13. By omitting the whole item and inserting in its stead the following item :—	
“ 13. Cigars, including the weight of bands or ribbons per pound	10s.”
14. By omitting the whole item and inserting in its stead the following item :—	
“ 14. Cigarettes, including the weight of cards and mouthpieces contained in inside packages ... per pound	10s. 6d.”
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DIVISION V.—METALS AND MACHINERY.	
124. By omitting the whole item and inserting in its stead the following item :—	
“ 124. Nails, Screws and Tacks ... ad valorem	10percent.”

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

Customs Tariff, 1920.

TARIFF ITEM.	RATE OF DUTY.
DIVISION VI.—OILS, PAINTS AND VARNISHES.	
138. By omitting the whole item and inserting in its stead the following item :—	
“ 138. Paints and Colours, including Kalsomine and Whiting, viz.:—	
(a) Ground in Oil ad valorem	10 per cent.
(b) N.E.I. ad valorem	10percent.”
DIVISION VII.—EARTHENWARE, CEMENT, CHINA, GLASS AND STONE.	
145. By omitting the whole item and inserting in its stead the following item :—	
“ 145. Cement, including Fibro-Cement ad valorem	
	5 per cent.”
DIVISION IX.—WOOD, WICKER AND CANE.	
174. By omitting the whole item and inserting in its stead the following item :—	
“ 174. Furniture, n.e.i., including any article of wood or partly of wood, wholly or partly made up or finished, or used in any building or premises ad valorem	
	5 per cent.”
DIVISION XI.—LEATHER AND RUBBER.	
191. By omitting the whole item and inserting in its stead the following item :—	
“ 191. Belting, viz.:—Leather, Rubber, Canvas and Composition ... ad valorem	
	10percent.”
DIVISION XIII.—MISCELLANEOUS.	
258. By omitting the whole item and inserting in its stead the following item :—	
“ 258. Vehicles of every description... ad valorem	
	10percent.”