

# CUSTOMS TARIFF ORDINANCE 1933-1941.<sup>(1)</sup>

## An Ordinance Relating to Duties of Customs.

**B**E it ordained by the Governor-General in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, pursuant to the powers conferred by the *New Guinea Act 1920-1926* as follows:—

1. This Ordinance may be cited as the *Customs Tariff Ordinance 1933-1941*.<sup>(1)</sup>

Short title.  
Amended by  
No. 3 of 1934,  
s. 50.

(1) The *Customs Tariff Ordinance 1933-1941* comprises the *Customs Tariff Ordinance (No. 2) 1933*, as amended by the other Ordinances referred to in the following Table:—

TABLE.

PART I.—ORDINANCE MADE BY THE GOVERNOR-GENERAL IN COUNCIL.

Short title, number and year.	Date on which made by Gov.-Gen. in Council.	Date on which notified in <i>Cwlth. Gaz.</i>	Date on which took effect.
<i>Customs Tariff Ordinance (No. 2) 1933 (No. 27 of 1933)</i>	27.4.1933	28.4.1933	28.4.1933 ( <i>Cwlth. Gaz.</i> of 28.4.1933)

PART II.—ORDINANCES OF THE LEGISLATIVE COUNCIL.

Short title, number and year.	Date of assent by Administrator.	Date of reservation by Administrator.	Date on which assent of Gov.-Gen. in Council published in <i>N.G. Gaz.</i>	Date on which came into operation.
<i>Customs Tariff Ordinance 1934 (No. 1 of 1934)</i>	5.2.1934	—	—	The whole except Sec. 2 on 5.2.1934 ( <i>Laws of T.N.G.</i> , Vol. XIII, p. 3); Sec 2 on 1.11.1933 (Sec. 2(2) <i>Customs Tariff Ordinance 1934</i> )
<i>Customs Tariff Ordinance 1935 (No. 32 of 1935)</i>	31.7.1935	—	—	31.7.1935 ( <i>Laws of T.N.G.</i> , Vol. XIII, p. 332)
<i>Customs Tariff Ordinance 1936 (No. 9 of 1936)</i>	26.2.1936	—	—	26.2.1936 ( <i>Laws of T.N.G.</i> , Vol. XIII, p. 388)
<i>Customs Tariff Ordinance (No. 2) 1936 (No. 43 of 1936)</i>	—	6.8.1936	16.9.1936	16.9.1936 ( <i>N.G. Gaz.</i> of 16.9.1936)
<i>Customs Tariff Ordinance 1937 (No. 2 of 1937)</i>	3.3.1937	—	—	3.3.1937 ( <i>Laws of T.N.G.</i> , Vol. XIV, p. 6)
<i>Customs Tariff Ordinance 1938 (No. 45 of 1938)</i>	—	25.8.1938	31.10.1938	31.10.1938 ( <i>N.G. Gaz.</i> of 31.10.1938)
<i>Customs Tariff Ordinance 1940 (No. 16 of 1940)</i>	—	24.9.1940	18.10.1940	18.10.1940 ( <i>N.G. Gaz.</i> of 18.10.1940)
<i>Customs Tariff Ordinance 1941 (No. 13 of 1941)</i>	23.4.1941	—	—	23.4.1941 ( <i>Laws of T.N.G.</i> , Vol. XV, p. 155)
<i>Customs Tariff Ordinance (No. 2) 1941 (No. 23 of 1941)</i>	24.9.1941	—	—	24.9.1941 ( <i>Laws of T.N.G.</i> , Vol. XV, p. 167)

## CUSTOMS—

### Repeal.

(1) 2. The Ordinances specified in the First Schedule to this Ordinance and all proclamations issued under the authority of any of them are hereby repealed.

### Incorporation.

3. The *Customs Ordinance 1921-1932*<sup>(2)</sup> shall be incorporated and read as one with this Ordinance.

### Duties of Customs on imports.

4. The Duties of Customs specified in the Second Schedule to this Ordinance are hereby imposed in accordance with that Schedule as from the date of the commencement of this Ordinance, and such duties shall be charged, collected and paid on all goods dutiable under that Schedule imported into the Territory on or after that date.

### Exemption of specified aeroplanes &c. from Duties of Customs. Section 4A inserted by No. 45 of 1938, s. 2.

4A.—(1.) Notwithstanding anything contained in the last preceding section, no Duties of Customs shall be charged, collected, or paid on aeroplanes, engines, airscrews, or spare parts of aeroplanes or engines imported into the Territory with the consent in writing of the Administrator, to operate and maintain for the purpose of any agreement between the Commonwealth or the Administration and any person any aeroplane service specified by the Administrator by notice<sup>(3)</sup> in the *New Guinea Gazette*.

(2.) The Administrator may remit any Duties of Customs due or payable, and may refund any Duties of Customs paid, with respect to any aeroplanes, engines, airscrews, or spare parts of aeroplanes or engines imported into the Territory before the commencement of this section, to operate and maintain any aeroplane service specified by notice under the last preceding sub-section.

(3.) Notwithstanding the provisions of the last two preceding sub-sections, if the Administrator, after investigation, finds that any aeroplanes, engines, airscrews, or spare parts of aeroplanes or engines which have been imported into the Territory and upon which Duties of Customs have not been paid or have been refunded, are used for any purpose other than to operate and maintain the aeroplane service specified by notice under sub-section (1.) of this section in relation to which they have been imported, he shall, by notice<sup>(4)</sup> in the *New Guinea Gazette*, give notice of his finding to the person on whose behalf such aeroplanes, engines, airscrews, or spare parts of aeroplanes or engines were imported, and thereupon the Duties of Customs which upon importation would have been payable under the last preceding section but for the provisions of this section, shall be a debt due by such person to the Administration recoverable in any court of competent jurisdiction.

(4.) After the coming into operation of this section, the consent

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(2) Now the *Customs Ordinance 1921-1941*.

(3) Pursuant to Section 4A(1), the Administrator, by notice dated 8.11.1938 and published in *N.G. Gaz.* of 15.11.1938, specified the Australia-New Guinea Air-Mail Service operated and maintained for the purpose of the agreement dated 24.7.1937 between the Commonwealth of Australia and W. R. Carpenter and Company Limited, as an aeroplane service to which Section 4A applies.

(4) No notice has been published in *N.G. Gaz.*

*Customs Tariff Ordinance 1933-1941.*

of the Administrator referred to in sub-section (1.) of this section shall not be given unless and until there is lodged with the Administrator security approved by the Administrator in such sum as the Administrator directs for the payment of monies payable to the Administration under the last preceding sub-section.

5. The Duties of Customs specified in the Third Schedule to this Ordinance are hereby imposed in accordance with that Schedule as from the date of the commencement of this Ordinance, and such duties shall be charged, collected and paid on all goods dutiable under that Schedule exported from the Territory on or after that date.

Duties of  
Customs on  
Exports.

6. All Duties of Customs charged, collected or paid on goods imported into or exported from the Territory prior to the commencement of the *Customs Tariff Ordinance 1933*,<sup>(5)</sup> shall be deemed to have been lawfully imposed and lawfully charged, collected or paid, as if that Ordinance had been in force at the date the duties were charged, collected or paid, and all proclamations made or purporting to have been made by the Administrator under section six of the *Customs Tariff Ordinance 1922-1933*, prior to the commencement of the *Customs Tariff Ordinance 1933*, imposing or purporting to impose Duties of Customs on goods imported into or exported from the Territory shall be deemed to have been as valid and effectual for all purposes as if the *Customs Tariff Ordinance 1933* had been in force at the time the proclamations were made.

Validity of  
collection of  
duties of  
Customs.

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THE SCHEDULES.

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THE FIRST SCHEDULE.

*Customs Tariff Ordinance 1922.*  
*Customs Tariff Ordinance 1923.*  
*Customs Tariff Ordinance 1925.*  
*Customs Tariff Ordinance 1927.*  
*Customs Tariff Ordinance 1933.*

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THE SECOND SCHEDULE.

1. 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.

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.

Second  
Schedule  
substituted by  
No. 23 of 1941,  
s. 2.

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(5) The *Customs Tariff Ordinance 1933* commenced on 20.4.1933.

CUSTOMS—

THE SECOND SCHEDULE—*continued.*

3. "N.e.i." means not elsewhere included.
4. 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 aforesaid purpose to be composed wholly of the material that would make the goods liable to the higher or highest rate of duty.
5. 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.
6. Whenever goods are composed of two or more separate articles, even though such articles are specifically mentioned in the Tariff, the Chief Collector may classify the goods under such item or items as he directs.
7. "Non-spirituous" means free from spirit or containing not more than two per centum of proof spirit.
8. "Spirituous" means containing more than two per centum of proof spirit.

IMPORTS.

Item No.	Articles.	Tariff.
1	Ale and other beer, and porter, spirituous, in bottle† and in bulk .. per gallon	2s. 6d., less 2½ per cent. deduction where quantity is 100 bottles or more when not re-packed.
	† Six reputed quarts, twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.	
2	Cider and perry, spirituous, in bottle† and in bulk .. per gallon	1s. 6d.
	† Six reputed quarts, twelve reputed pints, or twenty-four reputed half-pints to be charged as one gallon.	
3	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	30s. 30s.
	† 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 entered at actual measurement.	
4	Spirituous preparations (non-medicinal), viz. :— Perfumed spirits, bay rum, essences, fruit and other ethers, aromas, and flavours, fluid extracts, sarsaparilla, tinctures, infusions, toilet preparations, and limejuice and other fruit juices and fruit syrups .. per gallon	14s.
5	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, including medicated and vermouth† .. per gallon (c) Grape, unfermented .. ad val. (d) Other than grape, n.e.i., including sake and samshu—	30s. 12s. 6d. 10 per cent.

Customs Tariff Ordinance 1933-1941.

THE SECOND SCHEDULE—continued.

Item No.	Articles.	Tariff.
	(i) when not exceeding the strength of proof .. per gallon	30s.
	(ii) when exceeding the strength of proof .. per proof gallon	30s.
	† 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.	
6	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 .. ..	50 per cent. of the duty specified in item 5 which is appropriate.
7	Tobacco, viz. —	
	(a) Unmanufactured .. .. per lb.	4s. 8d.
	(b) Manufactured, n.e.i., including the weight of tags, labels, and other attachments .. .. per lb.	4s. 8d.
	(c) Trade, in sticks or figs .. .. per lb.	2s. 6d.
8	Cigars, including the weight of ribbons and bands .. .. per lb.	10s.†
9	Cigarettes, including the weight of cards and mouthpieces contained in inside packages .. .. per lb.	10s. 6d.†
	† Items 8 and 9.—Broken boxes and small quantities at pro rata rates.	
10	Oils, viz. :—	
	(a) Petroleum and shale, naphtha, benzine, benzolene, gasoline, pentane, petrol, turpentine substitutes, and other petroleum and shale spirits .. .. per gallon	3d.
	(b) Lubricating oils .. .. per gallon	3d.
	(c) Kerosene and other refined petroleum oils .. .. per gallon	3d.
	(d) Residual oil and crude petroleum .. .. per gallon	½d.
	(e) Oils, n.e.i. .. .. ad val.	10 per cent.
11	Films, n.e.i., imported for exhibition but to be re-exported .. .. per 100 feet or part thereof	1½d.
12	Rice, excluding rice meal and rice flour .. .. per ton	20s.
13	Any goods imported by or for the use of the Administration of the Territory .. ..	Free
14	Any goods imported or purchased in bond for the use of the Administrator, which are declared as being for such use .. ..	Free
15	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
16	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 New Guinea Division of the Australian Red Cross Society, the New Guinea Comforts Fund, or any person in the Territory approved by the Administrator .. ..	Free

CUSTOMS—

THE SECOND SCHEDULE—*continued.*

Item No.	Articles.	Tariff.
17	Any goods imported by the New Guinea Division of the Australian Red Cross Society or the New Guinea Comforts Fund with the consent in writing of the Administrator .. ..	Free
18	Any goods sent by a Unit Auxiliary, approved by the Administrator, to a Commonwealth Naval, Military, or Air Force Unit for the use of members of that Unit .. ..	Free
19	Any goods imported by the Australian Defence Canteen Services for sale in canteens to members of the Naval, Military, or Air Forces of the Commonwealth .. ..	Free
20	Any parcel for any member of the Naval, Military, or Air Forces of the Commonwealth, other than the Reserve Forces or the New Guinea Volunteer Rifles, containing goods for the personal use of the member and the import of which parcel is approved by the Administrator or an officer authorized by him .. ..	Free
21	Any goods imported for official use by Trade Commissioners representing a British country or by Consuls, provided that such 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 secondhand goods sent to the Territory from Papua or the British Solomon Islands Protectorate for repair and return to the place of origin .. ..	Free
24	Any goods which 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
25	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
26	Agricultural, horticultural, and viticultural implements, n.e.i., being tools, utensils, or instruments of simple construction and for personal manipulation .. ..	Free
27	Anchors, anchor chains, and anchor cables .. ..	Free
28	Animals, birds, and bees and other insects, living .. ..	Free
29	Bacon and hams, uncooked .. ..	Free
30	Bags and sacks, over 2 bushels, new or secondhand .. ..	Free
31	Coal and coke .. ..	Free
32	Coffins, tombstones, and ornamented work for tombs .. ..	Free
33	Coin and paper money for circulation in the Territory .. ..	Free

Customs Tariff Ordinance 1933-1941.

THE SECOND SCHEDULE—continued.

Item No.	Articles.	Tariff.
34	Copper and muntz metal sheets .. .. .	Free
35	Cotton waste .. .. .	Free
36	Cylinders containing gas or ammonia .. .. .	Free
37	Disinfectants .. .. .	Free
38	Dressings, medical, including cotton wool, gauze, and lint .. .. .	Free
39	Drugs, being substances used as a medicine, or in the composition of medicines, for internal or external use, which are imported for such use ..	Free
40	Films, viz. :—	
	(a) 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
	(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 such 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 such films are of an educational character ..	Free
41	Filters, water .. .. .	Free
42	Fire engines, fire extinguishers, and refills for fire extinguishers .. .. .	Free
43	Fish, fresh, salted, smoked, dried, or preserved by cold process, but not otherwise cooked .. .. .	Free
44	Fruits, fresh .. .. .	Free
45	Furniture including bamboo, cane, and wickerware, and statues and pictures (with or without frames)	Free
46	Grain and other feed imported solely for use as feed for cattle and poultry .. .. .	Free
47	Harness and saddlery .. .. .	Free
48	Ice .. .. .	Free
49	Instruments, apparatus, and appliances, scientific, surgical, medical, dental, chemical, mathematical, and ophthalmic .. .. .	Free
50	Manures .. .. .	Free
51	Meats, n.e.i., fresh, salted, smoked, dried, or preserved by cold process, but not otherwise cooked .. .. .	Free

CUSTOMS—

THE SECOND SCHEDULE—*continued.*

Item No.	Articles.	Tariff.
52	Outside packages, n.e.i., and outer 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
53	Paper, plain printing and wrapping .. ..	Free
54	Passengers' personal effects; passengers' furniture and household goods which have been in actual use by such passengers for at least one year, not exceeding £100 in value for each adult passenger† .. .. † Two members of a family, being children, may be reckoned as one adult.	Free
55	Poultry and game, fresh or preserved by cold process, but not otherwise cooked .. ..	Free
56	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
57	Pumps, hand, water .. ..	Free
58	Records for gramophones, phonographs, and other talking machines, for use in conjunction with films admissible under item No. 40 .. ..	Free
59	Rope, twine, and cordage and steel wire rope ..	Free
60	Seeds not for human consumption, bulbs, flowers, plants, shrubs, and trees .. ..	Free
61	Sewing machines .. ..	Free
62	Spectacles made to prescription of medical practitioner or optician .. ..	Free
63	Spirits, and spirituous preparations, which are declared as being for use for medicinal or scientific purposes .. ..	Free
64	Spirits, methylated .. ..	Free
65	Tools of trade as used by artisans and mechanics ..	Free
66	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 resident abroad for presentation or competition in the Territory ..	Free
67	Vegetables, fresh .. ..	Free
68	Vehicles, other than vehicles with self-contained motive power, including carriages, wagons, carts, drays, trucks, and wheelbarrows ..	Free
69	Water craft (with or without engines), oars, sculls, rowlocks, life belts, life buoys, 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. .. .. ad val.	10 per cent.



THE THIRD SCHEDULE.

EXPORTS.

Third  
Schedule  
substituted by  
No. 23 of 1941,  
s. 2.

Item No.	Articles.	Tariff.
1	<p>Copra—                      when the assessed value is less than £5 15s. . . . .                      when the assessed value is £5 15s. or more but does not exceed £11 . . . . . per ton                      when the assessed value exceeds £11 but does not exceed £12 . . . . . per ton                      when the assessed value exceeds £12 but does not exceed £13 . . . . . per ton                      when the assessed value exceeds £13 but does not exceed £14 . . . . . per ton                      when the assessed value exceeds £14 but does not exceed £15 . . . . . per ton                      when the assessed value exceeds £15 but does not exceed £16 . . . . . per ton                      when the assessed value exceeds £16 but does not exceed £17 . . . . . per ton                      when the assessed value exceeds £17 but does not exceed £18 . . . . . per ton                      when the assessed value exceeds £18 . . . . .</p>	<p>Free                      2s. 6d.                      3s. 6d.                      4s. 6d.                      5s. 6d.                      7s.                      8s. 6d.                      10s.                      11s. 6d.</p>
	<p>11s. 6d. and an additional 2s. per ton for each pound per ton or portion of a pound per ton in excess of £18.</p>	
	<p>For the purposes of this item, the expression "assessed value" means the value declared by the Administrator by notice to be the value per ton of copra exported during the month specified in the notice.                      A deduction of 2½ lb. per bag will be allowed off gross weight if in bags.                      Any weight at <i>pro rata</i> rates.</p>	
2	<p>Trepang, viz. :—                      (a) Teat fish . . . . . per ton                      (b) Black, red, and red spotted . . . . . per ton                      (c) N.e.i. . . . . per ton</p>	<p>£5                      £2 10s.                      £1 10s.</p>
	<p>Any weight at <i>pro rata</i> rates.</p>	
3	<p>Tortoise shell, viz. :—                      (a) Pieces . . . . . per lb.                      (b) Whole . . . . . each</p>	<p>2s. 6d.                      10s.</p>
4	<p>(a) Mother-of-pearl shell . . . . . per ton                      (b) Trochus shell . . . . . per ton                      (c) Any other mother-of-pearl shell, burgos, blacklip, etc. . . . . per ton</p>	<p>£6                      £2                      £2</p>
	<p>A deduction of 2½ lb. per bag will be allowed off gross weight if in bags.                      Any weight at <i>pro rata</i> rates.</p>	
5	<p>Cassowary feathers . . . . . per lb.</p>	<p>12s. 6d.</p>
6	<p>Crown (or Goura) pigeons, portions and feathers of one bird . . . . . each</p>	<p>5s.</p>
7	<p>Heron feathers . . . . . per lb.</p>	<p>£25</p>
8	<p>Sulphur and any substances exported for the purpose of extracting sulphur therefrom per ton</p>	<p>1s.</p>

**CUSTOMS—**