

AGRICULTURE—Continued

Items	Rate of Duty		Reductions			
	1921	1924	1922	1923	1924	Total
	p.c.	p.c.	p.c.	p.c.	p.c.	p.c.
<i>Farming—Continued.</i> (See note (b))						
Articles which enter into cost of manufacture of fertilizers—						
Preferential.....	Various	Free			2-3	2-3
Intermediate.....	Various	Free			2-3	2-3
General.....	Various	Free			2-3	2-3
Non-alcoholic liquid preparations for disinfecting, dipping or spraying—						
Preferential.....	20	10	10			10
Intermediate.....	25	15	15			10
General.....	25	20	20			15
Rolled iron, rolled steel and pig iron when imported for use in manufacture of agricultural implements—			Draw back			
Some items.....	99	Free			1	1
Other items.....	30	Free			70	70
Articles which enter into the cost of the manufacture of agricultural implements—						
Preferential.....	15-30	5			10-25	10-25
Intermediate.....	17½-35	6			11½-29	11½-29
General.....	17½-37½	6			11½-31½	11½-31½
<i>(See note (c))</i>						
<i>Fruit Growing—</i>						
Spraying machines, fruit or vegetable grading machines, pruning hooks, pruning shears—						
Preferential.....	12½	5			5	7½
Intermediate.....	20	10	5		5	10
General.....	20	10	5		5	10
<i>Poultry Raising—</i>						
Incubators for hatching eggs; brooders for rearing young fowl—						
Preferential.....	12½	5			5	7½
Intermediate.....	20	10	5		5	10
General.....	20	10	5		5	10
<i>Dairying—</i>						
Milk cans—						
Preferential.....	20	12½	7½			7½
Intermediate.....	27½	17½	10			10
General.....	30	20	10			10
Milking machines, centrifugal machines for testing butter fat, milk or cream—						
Preferential.....	12½	5			5	7½
Intermediate.....	20	10	5		5	10
General.....	20	10	5		5	10

Notes re Agriculture:—

- (a) While it is not possible to make any accurate estimate, it is considered the reduction would be a least two or three per cent.
- (b) The change made under these items, apart from the actual increase of drawback, means a great advantage to manufacturers in that it does away with the keeping of accounts and advancing moneys. Another benefit to manufacturers is that materials on hand April 11, 1924, which enter into the cost of implements mentioned will be subject to a drawback of 99 per cent.
- (c) These items were subject to various rates of duty, but on the principal items the duties were as indicated.
The agricultural industry was also benefited in 1922 by the exemption from sales tax of fibre used in the manufacture of binder twine.