

1. Canada will, in regard to the goods enumerated in Schedule A, maintain at least the actual difference between the rates charged on goods imported from Australia and those imposed by the British Preferential, Intermediate, and General Tariffs respectively; and

2. Australia will, in regard to the goods enumerated in Schedule B, maintain in respect of the goods from Canada subject to—

(a) The British Preferential Tariff, at least the actual difference between that tariff and the Intermediate and General Tariffs; and

(b) The Intermediate Tariff, at least the actual difference between that tariff and the General Tariff.

ARTICLE IV.

In determining the value of goods for duty purposes, Canada and Australia agree that no greater amount of inland freight charges shall be included in such value for duty than the actual amount of freight charges that would be incurred if the goods were forwarded from the point of origin of such goods to the nearest point of exit from the exporting country.

ARTICLE V.

1. Goods the produce or manufacture of Australia, imported under the provisions of Article I hereof, shall not be subject to the provisions of Section 6 of the Customs Tariff of Canada.

2. Goods the produce or manufacture of Canada, imported under the provisions of Article II hereof, shall not be subject to the provisions of the Customs Tariff (Industries Preservation) Act, 1921-1922, of Australia.

ARTICLE VI.

Nothing in this Agreement shall be construed to affect the right of either country to impose any special duty or tax (other than dumping duty) upon goods imported, provided that such special duty or tax does not exceed that imposed on similar goods imported from any other country.

ARTICLE VII.

For the purposes of this Agreement, goods shall be deemed to be the produce or manufacture of Canada or of Australia, as the case may be, if conforming, in respect to the proportion of home production therein, with the laws or regulations in force in the country of importation