Item No.	Goods
304	TEXTILE PIECE GOODS, INCLUDING FELTED TEXTILES; FELT PIECE GOODS AND TAILORS' TRIMMINGS— Goods EXEMPT under Item 304— Printer's blanketing.
307	TOOLS, ALL KINDS; TOOL BAGS AND TOOL CONTAINERS; CARPENTERS' NAIL BAGS— Goods EXEMPT under Item 307— Butchers' pouches for holding cleavers, knives, steels. Drain cleaners, rubber suction cup types. Pens, electric stylus. Pens for relief writing, for writing showcards, etc., in raised lettering.
	Pencils, carpenters'. Pencils, electric, for marking or engraving metal surfaces.
	VEHICLES, TRACTORS, AND FITTINGS THEREFOR, VIZ-
318	BICYCLES, BEING CYCLES PROPELLED ONLY BY PEDALS AND HAVING WHEELS NOT LESS THAN 16 IN. IN DIAMETER, AND RUBBER TYRES AND TUBES THERE-FOR—
	Goods EXEMPT under Item 318— Bicycle parts other than those peculiar to use with bicycles having wheels less than 16 in. in diameter.
•	Bicycle prop stands, mudguard flaps, horns, luggage carriers. Carrier bicycles on which the smaller wheel is not less than 16 in. in diameter. Cycle touring and pannier bags.
	Handlebar grips for handlebars not less than $\frac{7}{8}$ in. in internal diameter. Goods NOT EXEMPT under Item 318— Bicycles having wheels less than 16 in. in rim diameter.
319	CARAVANS, TRAILER TYPE, PERMANENTLY FITTED WITH LIVING ACCOMMODATION— Goods EXEMPT under Item 319— Portable huts designed as dwellings.
220	
320	FARM SLEDS, AND FARM WAGONS, NOT BEING MOTOR VEHICLES— Goods EXEMPT under Item 320— Trailers, single axled, springless. Transport boxes for attachment to tractors.
321	FIRE ENGINES— Goods EXEMPT under Item 321— Motor vehicles, hose carrying. Salvage tenders.
322	HAND PROPELLED VEHICLES FOR THE CARRIAGE OF GOODS— Goods EXEMPT under Item 322— Shopping strollers. Wheelbarrows.
	Wheels, pressed steel, fitted with pneumatic tyres of 2 ply rating or with solid rubber tyres, specially suited for use with wheelbarrows and having an overall diameter (i.e. wheel plus tyre) not exceeding 16 in. and width not exceeding 4 in. Goods NOT EXEMPT under Item 322— Spare tyres for wheelbarrows unless otherwise exempted.
325	PERAMBULATORS AND SIMILAR VEHICLES— Goods EXEMPT under Item 325— Baby seats for attachment to vehicles. Cuddleseat (a sling for carrying a small child). Perambulator wheels, tyres, and tyring. Pushchairs and perambulators for dolls.
	Rubber handle grip in unit lengths. Trolleys, operating theatre.
Property of the second	Wheels, disc and spoke wheel types, suitable for use on perambulators and push chairs even though they may be used for other purposes.
328	TRACTION ENGINES AND TRACTORS, AND RUBBER TYRES OF SIZES OR TYPES AS MAY BE APPROVED BY THE MINISTER FOR USE THEREON— Goods EXEMPT under Item 328— Brake linings, drilled or punched, peculiar to use on tractors. Clutch facings for tractors, imported in segments. Tyres but not inner tubes of the following sizes and weights have been approved under the above exemption: Which Note
	Weight Not Size of Tyre to Exceed Size of Tyre to Exceed
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