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**EXPORT DUTIES**

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# EXPORT DUTIES.

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## I.

### INTRODUCTION.

By Hipolit GLIWIC,

*Member of the Preparatory Committee for the International Economic Conference.*

Many non-industrial countries and colonies impose duties, either *ad valorem* or specific, on certain goods when exported from their territories. In the great majority of cases, these duties are small and are levied solely for revenue purposes. They represent an easily collectible form of general taxation, and, when moderate in amount and when levied on a product produced on a large scale and almost entirely exported, they may be said to be no more objectionable economically than any other form of taxation falling directly on production. Producers must find their markets in foreign countries for their surplus production, so that, in the case of commodities in which there is international competition, the levying of an export duty distributes taxation equitably among those able to pay <sup>1</sup>.

As a rule export duties are not now levied by industrialised countries, and in the United States they are prohibited by the federal Constitution. Following the world war, however, the economic situation in many continental European countries warranted the temporary adoption of export duties. Costs of production were very low, due primarily to rapidly depreciating currencies which gave foreign buyers with non-depreciated currencies an undue advantage. Governments under such conditions thought that they were justified in protecting their producers from exploitation (*Ausverkauf*). Complete freedom in export trade under such conditions would not only have demoralised production but would have greatly increased the costs of living.

This policy in its extreme form expressed itself in the prohibition of exports generally and in the granting of special permits for the exportation of limited amounts.

Licensing systems, however, proved generally unsatisfactory, since they resulted in discriminations among countries and in personal favoritism among exporters. Where possible, export duties were used and proved more satisfactory. As long as the world price of an article was considerably above the internal cost of production, the Government, by means of an export duty, could retain some of the exporter's profit without injuring the producers and at the same time check unreasonable exports in the interests of internal consumption.

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<sup>1</sup> One of the reasons for levying export duties in certain Eastern European countries was probably the desire to find a practical means of reaching the peasant masses with taxation. Adequate administrative machinery did not exist for collecting a land tax.

Countries encountered difficulties, however, when they began to treat export taxes as permanent fiscal measures. Economic conditions which had justified these duties soon vanished and they began to be felt as an additional burden on the production of the country. Prices in the case of some commodities fell in the world market and general costs of production rose to the normal or above the normal level, following the stabilisation of currencies and the return of normal conditions of production.

As permanent measures, high export duties are, generally speaking, economically objectionable and might become a serious burden to production. Only in the exceptional cases where the producers of a country have a monopoly of the world market can the incidence of these duties be shifted to the foreign consumer. When there is international competition, the price which the producer gets is the world-market price less the amount of the export duty. His profits are reduced or eliminated and as a result efficiency in production diminishes. If the duties are too high, the producer stops producing the article on which the duty is imposed, and with a diminution of the supply within the country the cost of living is likely to increase. A fiscal measure, therefore, originally intended to protect the consumer within the country creates an economic condition which forces a rise in the cost of living, and, in certain instances, may even divert the productive activities of a country into channels that ultimately result in a serious economic loss.

In a few cases export duties have been used as protective measures. In Canada they are imposed upon logs and pulp-wood in order to retain in Canada the industries which use these products as raw materials. Generally speaking, protection for an industry may be established by imposing an export duty on its raw material or by imposing an import duty upon its finished product. The policy of export duties for protection, however, has a very limited field in which to be applied, since producers of raw materials are not willing to take upon themselves an additional burden for the benefit of manufacturers who purchase their raw material.

Export duties and restrictions, as in the case of Canadian logs and pulp-wood, may operate to force foreign consumers to buy the finished products in the country where the raw material is produced. They may hinder or even prevent the development of an industry producing the finished product in a country of large consumption.

When a country has a monopoly of a commodity, it can within certain limits force the foreign consumer to pay the export duty. Examples of this policy are the export duty on nitrates exported from Chile, on tin ore and rubber exported from the Federated Malay States, and on coffee exported from Brazil. Even in such cases, however, the policy of export duty has its limit. These duties obviously increase the price of the article exported and tempt the production of, or search for, substitutes. In the case of nitrates, Chile now has competition from the synthetic nitrogen industry, and, in the case of coffee, the production has been stimulated in areas outside of Brazil.

It is at this point that export duties may become international questions. A nation is not concerned if another uses export duties merely for revenue

purposes, and export duties imposed by a Government on products whose prices are determined by international competition injure no one except, perhaps, its own citizens. Export taxes and restrictions, however, which may produce protests and retaliation from other countries, are those which: (1) tend to give the producer an additional benefit by increasing the price, (2) those which prevent a country desiring to become industrialised from obtaining a raw material which it does not have under its own political control, (3) those which give, by means of a differential treatment, one industrialised country an advantage over another industrialised country in the purchase of a raw material.

The protest of the consumer against a producer's monopoly is familiar in the internal politics of almost all countries. Protests may also come from the consumers in one country against a foreign producer's monopoly on which they are dependent for their raw material.

Export duties and restrictions, therefore, which tend to increase the price of a commodity to the foreign consumer may be said to be subjects for international consideration.

So also may be differential export duties having for their objects the purposes indicated above under (2) and (3). These duties are generally imposed in colonies for the purpose of diverting trade to the mother-country, or they may be for the purpose of encouraging the transportation of goods in national ships.

The international question which they present is whether — taking the world as a whole — it is economically sound that a country which happens to have under its political control in a colony an essential raw material should make that raw material available to its manufacturers at a lower price than to manufacturers of a competing foreign country, or even perhaps cut off entirely, by means of differential duties, the supply of this raw material from a competitor. The same problem arises when a country controlling a raw material in its colonies grants certain facilities in connection with export duties only against the guarantee that the next industrial process will take place in the mother-country.

Seen from the point of view of international relations, export duties which have for their object one of the three purposes referred to above have the disadvantage of being open to strong criticism and of arousing a sense of unjust treatment in other countries.

It is no answer to an objection made to them that their total effect upon world commerce is relatively small. The real objection to them is that they create a sense of industrial insecurity in the countries which they exclude from the benefits of a raw material supply and they tend to create a feeling that only those countries which have power to extend their political control over raw materials are in a position to develop economically without interference from competing nations.

\* \* \*

Export duties were first introduced in England in 1275 and were imposed on wool and hides. For a long time they proved to be one of the principal sources of revenue in England, and in consequence were subsequently imposed on other articles as well. By 1660 they had been imposed in England on 212 articles. At this period, export duties reached their height as a result of the mercantile

spirit which characterised the 17th and 18th centuries. They disappeared from the Customs tariff of the United Kingdom after the coal crisis of 1842, and did not reappear until much later, in 1901.

They were abolished in France and in Prussia — except on rags — in 1857 and in 1865, and in Austria — except on bones, hides and rags — in 1865. In the United States they are prohibited by the Constitution.

Before the war, export duties in Europe were very rarely imposed, and only affected a limited and negligible quantity of raw materials of which the country concerned had a monopoly. Timber was one of these products, certain kinds being dutiable on exportation from Norway, Sweden and Roumania. Spain levied export duties on iron ore not containing phosphorus and on argentiferous lead. In Sweden, where iron ore cannot be smelted in sufficient quantities *in situ*, the question of imposing export duties on this ore was raised more than once. In Germany, too, there was much talk of imposing such duties on potassium salts, coal, lignite and coke. In 1901, the United Kingdom imposed export duties on coal and coke, but these duties were purely a fiscal measure established during the South African war. Before the outbreak of the world war, export duties only existed in the following industrial countries : Austria-Hungary, Belgium, Canada, Germany and the United Kingdom. They had been introduced either for fiscal or for economic reasons, with a view to the protection of home industries — *e.g.* rags (for paper making), bones (for making glue), timber (for saw-mills), etc.

Export duties are only adopted as a general principle in the Customs tariffs of non-industrial exotic, tropical, semi-tropical or industrially undeveloped countries, and in colonies. These duties are often the only means of enabling countries having an abundance of raw material, but unable to work it owing to lack of capital, to share the profits from its exploitation. The most striking example is that of certain Asiatic and African countries where export tariffs are imposed solely as a source of revenue. Thus Turkey, Anglo-Egyptian Sudan, Egypt<sup>1</sup> and Persia imposed a 1 per cent tax on all exports, unless otherwise specified ; Belgian Congo levies 3 per cent *ad valorem*, Portuguese East Africa 2 per cent *ad valorem*, British North Borneo 5 per cent *ad valorem* on goods not specified in the export tariff ; British Somaliland 10 per cent *ad valorem* on most of its exports. Siam places duties on her principal exports, including special articles such as peacocks' tails, trepang (*bêche-de-mer*), birds' nests, tigers' bones, etc. According to the Treaty of Tientsin (1858) and the Treaty concluded in 1902 with Great Britain, the export duties imposed by China cannot exceed 7½ per cent *ad valorem*. The old Japanese tariffs included export duties, which, however, were gradually abolished as home industries developed.

The commonest export duties are those on coffee, tea, india-rubber, timber of various kinds, silk, tin, tobacco, cocoa, sugar, rice, various fruits, hides, wines, various ores, cotton, wool, etc.

To summarise but some of the more important groups of products :

Live animals. Export duties on one or other of these exist in Bulgaria,

<sup>1</sup> In the case of Egypt, a considerable number of locally manufactured articles, which may be added to at any time, have been exempted from export duty.

(e.g. Bulgaria, *ad valorem* 10 per cent; France, 2 francs per 100 kilos gross weight; and British North Borneo, *ad valorem* 2½ per cent, etc.).

Sugar beets are subject to export duties in the Kingdom of the Serbs, Croats and Slovenes (1 dinar per 100 kilos). Roumania levies on potatoes 70 lei per 100 kilos.

*Rice.* India, Siam, China, Madagascar, Morocco, Portuguese East Africa, French Indo-China and British North Borneo, where rice constitutes one of the principal products, are among the countries which levy duties on exported rice. Madagascar levies 3 per cent *ad valorem*; British North Borneo 10 per cent *ad valorem* (in the latter case, however, the duty is at present suspended); the other countries impose specific duties, e.g. Siam 2 to 4 ticals (1 tical = 1.20 gold frs.) per coyan (= 375 gallons), India 3 a. per maund (= 82¾ lbs.), French Indo-China 1.92 and 4.56 frs. per 100 kilos, China 0.10 Hk. Tl. per picul.

*Sugar.* Sugar is subject to export duties, to mention only some of the more important countries, in most of the French and Portuguese colonies and in some of the British colonies. Further, as regards Europe, in Bulgaria, Roumania, Kingdom of the Serbs, Croats and Slovenes; from the American countries, in Brazil, Costa Rica, Peru, Salvador, etc.; in Egypt, etc., the rates do not exceed 10 per cent *ad valorem*.

*Coffee and tea.* Export duties are levied on *coffee* in the following countries: Congo, Brazil, British India, Ceylon, Malay States, China, Ecuador, Guadeloupe, Paraguay, Camerouns, Guatemala, Dominican Republic, Salvador, Turkey, Haiti, Liberia, Nicaragua, etc. These duties vary from 0.029 cent per 100 English pounds (Ceylon) to \$1.50 (Guatemala) and 2.97 dollars (Haiti). In the State of Sao Paulo, this duty is as high as 57 cents plus 37 cents surtax, plus a supplementary tax of 20 per cent *ad valorem* above a given quantity (9-10 million sacks) of the exported goods (Law of 1908). In the Malay States, the export duties vary according to the market value of the exported coffee; the exportation is free if the value does not exceed 22 dollars per picul (133.25 English pounds); a maximum tax of 2½ per cent *ad valorem* is levied if the price of the goods is above 28 dollars.

The export duty on *tea* amounts to 4 cents per 100 pounds in British India, to 0.029 cent (the same as for coffee) in Ceylon, and to 1.17 dollars in China.

*Cotton.* Cotton is taxed on exportation, if we mention but the more important cotton-producing countries, in Egypt (1 per cent *ad valorem*), Mexico (2 pesos per 100 kilos), China (7½ to 13 per cent *ad valorem*), in certain British colonies and in most of the French and Portuguese colonies.

*Wool.* Bulgaria, Greece, Portugal, Kingdom of the Serbs, Croats and Slovenes, Persia, China, Egypt, Mexico, Argentine, Bolivia, Uruguay, certain French colonies, etc., levy export duties on wool. The rates range from 1 to 5.3 per cent *ad valorem*.

*Jute, hemp and flax.* The number of countries imposing export duties on these products is limited. India taxes the export of raw jute (1 R. 4 a. or 4 Rs. 8 a. per bale) and of jute manufactures (Rs. 20 or Rs. 32 per ton of 2,240 lbs.). Siam, Mexico, and Madagascar levy duties on hemp (3 per cent *ad valorem*

in the last-named country). The Kingdom of the Serbs, Croats and Slovenes imposes a duty on flax-stalks of 4 dinars per 100 kilos.

*Silk.* Silk is taxed on exportation in Greece, Persia (silk cocoons), China (7½ per cent to 13 per cent *ad valorem*), French Indo-China, Morocco, etc.

*Rubber, gum, gutta-percha, etc.* Practically all countries producing these raw materials subject them to duties on exportation. The rates show a great variety, ranging from ¼ per cent to 20 per cent *ad valorem*. The duties on rubber are 3 per cent *ad valorem* in Madagascar, 7% *ad valorem* in French West Africa, and 10 per cent *ad valorem* in Brazil; Bolivia levies 2 per cent to 12 per cent; Ecuador 15 S. per 100 kilos plus 50 per cent surtax; Ceylon 2.50 rupees per 100 lbs. (except on latex), with an additional duty of 1.50 rupees per 100 lbs.; Dutch East Indies *ad valorem*, from 5 per cent to 10 per cent according to the type of rubber; Portuguese East Africa *ad valorem* 3 to 20 per cent according to the process of extraction; Mexico 4 pesos per 100 kilos. For details of these duties, reference should be made to the table in the Annex. In the Federated Malay States the exportation of rubber is subject to the provisions of the "Rubber (Restriction) Enactment, 1924". Under this Act, exportation at a "minimum" rate of duty is allowed of a percentage of the standard production of each estate, such percentage being determined periodically. This "minimum" rate is fixed at present at 3 cents per lb. and, under revised regulations which have just been issued, the percentage of standard production which may be exported at this minimum rate varies within certain specified limits, according to the average price of rubber in London. When rubber is exported in excess of the authorised quantity, duties are levied at rates varying with the percentage of excess over such authorised quantity, but the maximum rate of duty may not exceed 42 cents per lb.

*Petroleum and its derivatives.* Countries subjecting the exportation of these products to duties are but few. Roumania levies 300 lei on petroleum and light oils, 1,500 lei on heavy oils, 7,000 lei on benzine and 20,000 lei on paraffin wax; in all cases per 10,000 kilos. Mexico levies on petroleum and its derivatives 0.60 to 3.76 pesos per cubic metre; Egypt, Iraq and Syria 1 per cent *ad valorem*; Poland 10 zloty per 100 kilos of exported crude petroleum.

*Ores, metals and minerals.* All the more important ores and metals are subject to export duties in one or other of the producing countries. To give a few examples :

*Tin*, of which Bolivia and the Malay States are the chief producing countries, is subject in the first country to export duties ranging from 3.25 to 28.25 Bs. per metric quintal according to the market price of tin or tin ore. In the second country the duty is \$10 per bhara (= about 4 cwt.) when the price does not exceed a certain specified sum (\$41 per picul). Portugal levies 13 gold escudos per ton; Dutch East Indies 3.50 florins per 100 kilos.

*Bismuth*, produced principally by Bolivia, is subject to an export tax ranging from 10 to 50 Bs. per metric ton according to the market price of this metal.

Bolivia levies on copper ores 0.80 to 3.50 Bs. per metric ton (according

to the market price of copper); Spain 0.50 to 10 pesetas per metric ton ; Italy 5.50 lire per ton.

On *iron ores*, duties are levied in Spain of from 0.15 to 0.20 pesetas per metric ton ; in Italy 0.22 lire per ton.

*Cast iron* is subject to export duties ; in Roumania 2,000 lei per 10,000 kilos.

On exported *manganese ores* are levied, in Spain, 0.20 to 1.50 pesetas per metric ton ; in Poland, 5 zloty per 100 kilos, etc.

Ten per cent *ad valorem* is levied on *all metals and metalliferous ores*, unless otherwise specified in the Export Tariff, in British North Borneo and in the Federated Malay States.

For export duties on other ores and metals, reference should be made to the table in the Annex.

*Wood.* Practically all wood-exporting countries impose duties on the export of this product. The rates vary a good deal according to the value of the wood and the degree of transformation. In order to obtain a correct idea of the existing duties, the table in Part II should be consulted. A comparison of these is somewhat difficult, having regard to the great variety in the units and rates imposed.

*Waste products (industrial).* Duties on industrial waste products of all kinds are a feature of export tariffs chiefly of the European countries (Austria, Bulgaria, Czechoslovakia, Estonia, France, Greece, Italy, Latvia, Poland, Portugal, Roumania, Spain, the Kingdom of the Serbs, Croats and Slovenes and Switzerland). To these are to be added some of the French and Portuguese colonies. The rates vary greatly and they are shown in detail in the lists reproduced in Part II.

Export duties on *manufactured articles* are rare. For instance : Afghanistan and Persia levy such duties on carpets (the first 10 per cent *ad valorem* ; the second 25 per cent *ad valorem*). Costa Rica levies 10 per cent *ad valorem* on leather. Mexico imposes a duty on iron tubes, iron in ingots, iron and steel cables, etc., of from 0.10 to 3 pesos per 100 kilos ; Portugal on casks and barrels (0.7 gold escudo per 100 kilos, etc.).

Austria levies 10 per cent *ad valorem* on exported *articles of historic, artistic and archæological value*. Italy levies 20 per cent *ad valorem* on the same articles. Portugal imposes an export duty of 50 per cent *ad valorem* on works of art, etc., and Spain an export duty on works of art, etc., at rates varying from 2 to 20 per cent *ad valorem*.

Export duties levied for fiscal purposes sometimes constitute an important source of State revenue. Thus, in 1922, Chile derived four-fifths of her total revenue from the export duty on nitrates, and the Argentine and Paraguay obtained one-tenth of their ordinary revenue from export duties.

Provisions prohibiting the application of export duties exist in that part of the Treaty of Versailles which regulates the trade of the Saar Basin with Germany and in the clause regarding Upper Silesia. Under the Treaty of Saint Germain,



Poland and Czechoslovakia have undertaken for a period of three years not to tax coal exported to Austria.

The number of export duties considerably increased since the great war. With the exception of a few countries (*e.g.* Australia, Belgium, Canada, Denmark, Germany, Great Britain, Hungary, Norway, Sweden, South Africa, United States of America), most of the other countries subject the exportation of certain raw materials and foodstuffs to duties. The object of these is to reserve the indispensable raw materials for the national industry and to assure the necessary foodstuffs for the home population, or to procure increased revenue for the State, to counter-balance the depreciation of the exchanges or, in general, to regulate foreign exchange.

Export duties are to be found in countries having a preponderant industrial production (*e.g.* Austria, France, Italy, Switzerland, Czechoslovakia), as well as in countries where agricultural production plays a predominant part (*e.g.* Bulgaria, Finland, Greece, Latvia, Poland, Portugal, Roumania, the Kingdom of the Serbs, Croats and Slovenes).

Most of these countries impose export duties on a limited number of articles only, for the most part raw materials and certain foodstuffs. Only a few countries levy export duties on all articles exported (see last chapter of the lists reproduced in the Annex).

It should, however, be observed that, generally speaking, export duties have been revived in Europe since the war as one of the consequences of inflation. Countries suffering from that misfortune prohibited exportation or established export duties in gold with a view to restoring the balance between the purchasing power of the national currency at home and the value of that currency abroad. In this connection the German Government, in December 1919, decreed the establishment of a tax on export permits, a measure which was equivalent to the establishment of an export duty intended to counteract the effects of the rapid fall of the mark <sup>1</sup>.

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<sup>1</sup> Literature used (among others) :

W. S. CULBERTSON, "International Economic Policies" (New York, 1925).

W. S. CULBERTSON, "Raw Materials and Foodstuffs in the Commercial Policies of Nations". (*The Annals of the American Academy of Political and Social Science*, March 1924.)

## LISTS OF EXPORT DUTIES.

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The object of this note is to present an objective statement of the export duties of all countries as they stood *at the close of 1926*. The note gives particular attention to raw materials and foodstuffs, as the commodities which are most commonly the subject of such export duties, and where the collection of a tax on exportation of a shipment to another country may be of economic consequence.

The effort has been made to include every country or colony having a separate Customs jurisdiction. It can therefore be assumed that, when a particular country is not mentioned in the export schedule under a specific commodity, no export duty is levied in that country on the particular commodity. Exceptional are what are termed licence or manipulation fees collected on the exportation of goods from a number of countries of Europe, principally of Central Europe. These fees are most often minor in amount — under 1 per cent — but in some cases run as high as 5, 10 and 25 per cent of the value of the product. However, because they are presented by the levying countries as other than export duties, these fees or charges are not included in the present study.

Among the important commercial countries, the following impose no duties, under whatever name, upon the exportation of commodities from their territories : Australia, Denmark, Germany, the Irish Free State, the Netherlands, Sweden, the United Kingdom and the United States. In the United States the levying of export duties is prohibited by the Constitution. In contrast are those countries or colonies which levy export duties upon all products leaving their territories, whether uniform in amount or according to a differentiated schedule. The countries levying such general export duties are listed in the Appendix, together with the rate of the duty in each case.

The data given in the attached lists are of course given with all due reserve as to their exactitude. Although they are based on official and semi-official sources, the limitation of time does not permit the data to be checked by the competent departments of the countries enumerated in these lists. Moreover, the rates of export duties and the commodities on which they are levied are subject to frequent changes and it will doubtless be found that the data given are no longer quite exact. Nevertheless, the situation as it existed in December 1926 may be said to be presented with adequate exactness.

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## II.

### LISTS OF EXPORT DUTIES.

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Established by the Economic and Financial Section.

#### SUMMARY :

##### A. ANIMALS AND ANIMAL PRODUCTS :

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4. Cereals and flours therefrom. . . . .	22
5. Vegetables, seeds, kernels, roots, oils, spices, fodder, etc. . . . .	23
6. Fruits and wines. . . . .	27
7. Rice . . . . .	28
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9. Coffee, cocoa, tea. . . . .	30

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11. Cotton . . . . .	32
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13. Jute, hemp, sisal and flax. . . . .	34
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15. Rubber, gum, gutta-percha, etc. . . . .	36
16. Petroleum and its derivatives. . . . .	38
17. Ores, metals and minerals. . . . .	39
18. Wood. . . . .	42
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20. Other raw materials . . . . .	45
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##### D. OTHER PRODUCTS :

22. Old machines, locomotives, etc. and parts thereof. . . . .	48
23. Manures, animal and artificial fertilisers, etc., bone ash, etc . . . . .	48
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## A. Animals and Animal Products.

### 1. ANIMALS, LIVE.

#### EUROPE AND COLONIES :

Belgian Congo . . . . .	Goats and sheep, 2 fr. per head. Oxen and bulls, 14 fr. per head. Cows, 34 fr. per head.
British Areas :	
British Guiana. . . . .	All animals, 2½% <i>ad valorem</i> .
British North Borneo. . . . .	Male cattle, \$5 per head. Pigs, \$1 per head. Goats, \$0.50 per head. Any other animals, 5% <i>ad valorem</i> .
British Somaliland . . . . .	Animals, 11.25 to 56.625 rupees each, or 10% <i>ad valorem</i> .
British West Indies :	
Dominica . . . . .	Cattle, 6s. each.
Virgin Islands . . . . .	Animals — Vary with the kind of animal and its age, from 6d. each on goats, kids and young pigs to 6s. each on horses and mules ; and 8s. on cattle over 12 months old.
Ceylon . . . . .	Elephants — Royalty 200 to 300 rupees each.
Bulgaria. . . . .	Horses and mules, 150 to 180 lev. per head. Neat cattle, 3 to 20 lev. per head. Cows, bulls, etc., asses, 50 lev. per head. Poultry, 0.30 to 1 lev. per head.
Canary Islands . . . . .	Live animals, 2.20 to 13 pesetas per metric ton, according to destination, plus 1% <i>ad valorem</i> (see Appendix).
France . . . . .	Horses for slaughter, 15% <i>ad valorem</i> . Poultry and pigeons, 15% <i>ad valorem</i> . Rabbits, 15% <i>ad valorem</i> .
French Colonies :	
French Equatorial Africa . . . . .	All animals, 5% <i>ad valorem</i> .
French Guiana. . . . .	All exports, 1% <i>ad valorem</i> .
French Indo-China. . . . .	Horses, foals, buffaloes, 4 piasters per head. Oxen, bulls, cows, calves, 3 piasters per head. Pigs, 1.50 piasters per head. Poultry, 3 piasters per 100 kilos.
French Somaliland. . . . .	Horses, mules, bulls, cows, 15 fr. per head. Donkeys and calves, 6 fr. per head. Sheep and swine, 2 fr. per head. Goats and poultry, 1 fr. per head.
French Togoland. . . . .	Bulls, cows, and oxen, 15 fr. per head. Calves, 7.50 fr. per head. Sheep, goats, pigs, 5 fr. per head. Poultry, 0.60 fr. per head. Lambs, kids, sucking-pigs, 2.50 fr. per head.
French West Africa . . . . .	Horses and colts, 60 fr. per head. Neat cattle, 12 fr. per head. Sheep, 2.25 fr. per head.

EUROPE AND COLONIES (*cont.*) :

French Colonies (*cont.*)

- Madagascar . . . . . Horses, 200 fr. per head.  
Mares, 500 fr. per head.  
Cows and heifers, 75 fr. per head.  
Bulls and oxen, 25 fr. per head.  
Swine, 20 fr. per head.  
Other animals, 3% *ad valorem*.
- Morocco . . . . . Horses and mules, 125 fr. per head.  
Cattle, 25 fr. per head.  
Sheep, 5 fr. per head.  
Swine, 10 fr. per head.
- New Caledonia and Réunion. . . . . Articles not specified — 3% *ad valorem*.
- Tunis. . . . . Cattle, 0.50 fr. per head.  
Calves and heifers, 0.25 fr. per head.  
Horses, mules, donkeys, 1 fr. per head.  
Sheep, goats, swine, 0.10 fr. per head.

Italian Colonies :

- Eritrea . . . . . Wild animals, 50 to 2,500 paper lire each.
- Italian Somaliland . . . . . Domestic animals, 1½ to 25 M.T. dollars each.  
Wild animals, 20% *ad valorem*.
- Libya. . . . . Cattle, 50 paper lire, each.  
Sheep, 5 paper lire, each.  
Camels, 75 paper lire, each.
- Portugal. . . . . Articles not specified — 1% *ad valorem*.  
Goods exported to Colonies — 0.5% *ad valorem*.
- Portuguese East Africa. . . . . Articles not specified — 2% *ad valorem*.
- Portuguese West Africa. . . . . Birds, 2.5 to 3% *ad valorem*.  
(except Congo Basin) Cattle, 20 gold escudos per head.  
Animals not specified, 9 to 14% *ad valorem*.
- Roumania. . . . . Cattle, buffaloes and bulls, 4,000 paper lei per head.  
Horses (above 6 years), 5,000 paper lei per head.  
Swine, 600 paper lei per head.  
Horses unfit for work, 1,000 paper lei per head.
- Kingdom of the Serbs, Croats and  
Slovenes. . . . . Sheep and goats (for slaughter), 1 to 1.50 dinar per head.  
Sheep and goats (for rearing purposes), 20 dinar per head,  
additional.  
Poultry, 4 dinar per 100 kilos.
- Soviet Russia . . . . . Live animals, 60 to 100 roubles per head.

AMERICA :

- Argentina . . . . . Cattle and horses — Vary with market price, horses  
being dutiable at 15% of the excess of the market  
price over a fixed value; and cattle at 12%.
- Bolivia . . . . . Cattle, 5 to 15 bolivianos each, depending upon the  
Department.  
Sheep, llamas, and alpacas, 0.05 to 0.50 boliviano each.
- Guatemala. . . . . Neat cattle, 1.75 pesos per head.  
Swine, 25 pesos per head (when exported from Living-  
stone).
- Haiti . . . . . Exports not specified, 0.55 gourde per 100 lbs.
- Honduras . . . . . Animals, \$0.50 to \$25 each.
- Mexico . . . . . Live animals, from 0.05 peso per gross kilo to 100 pesos  
each for breeding stock.

AMERICA (cont.) :

Nicaragua . . . . .	Live-stock :	Horses,	\$1.00 each
		Mules,	3.00 „
		Male cattle,	2.00 „
		Female „	Prohibited.

ASIA :

Arabia . . . . .	.2 to 5%, according to area from which exported.
China . . . . .	.7½ to 13% <i>ad valorem</i> on all exports, according to Province.
Iraq . . . . .	Horses exported for commercial purposes, 5 rupees per head, plus 1% <i>ad valorem</i> .
Persia . . . . .	Domestic animals, 10 to 40 krans per head. Camels, 50 krans per head. Poultry, 10% <i>ad valorem</i> .
Siam . . . . .	Asses, mules, buffaloes, bullocks, horses and ponies, 2 to 4 ticals per head. Elephants, 30 ticals each.

2. ANIMAL PRODUCTS (USED AS FOODSTUFFS).

EUROPE AND COLONIES :

British Areas :

British Guiana . . . . .	.All exports not specified, 2½% <i>ad valorem</i> .
British New Guinea . . . . .	.Fish from £1 10s. to £5 per ton.
British Somaliland . . . . .	.Fish, 10% <i>ad valorem</i> .
British Virgin Is. . . . .	.Eggs, 1d. per doz.
Anglo-Egyptian Sudan . . . . .	.Flesh, eggs of wild animals and birds, 1% <i>ad valorem</i> .
Federated Malay States. . . . .	.Fish and oysters, dried or salted, 10% <i>ad valorem</i> (in certain States only).
Bulgaria. . . . .	.Meat, 20-40 gold lev. per 100 kilos. Cheese, 30% <i>ad valorem</i> . Butter and fats, 45-60 gold lev. per 100 kilos. Eggs, 25% <i>ad valorem</i> .
Belgian Congo . . . . .	.Articles not specified — 2% <i>ad valorem</i> .
Canary Islands. . . . .	.All animal foodstuffs, 2.70 to 9 pesetas per ton, according to destination.
France . . . . .	.Poultry and pigeons, dead, rabbits, dead, 15% <i>ad valorem</i> . Salted meat, 15% <i>ad valorem</i> . Tinned meat, animal fat, 10% <i>ad valorem</i> . Eggs, 40% <i>ad valorem</i> . Milk, 10% <i>ad valorem</i> . Butter, 25% <i>ad valorem</i> . Cheese, 20% <i>ad valorem</i> .

French Colonies :

French Indo-China . . . . .	.Fresh fish, 0.50 piaster per 100 kilos. Fish, dried, smoked or salted, 0.75 piaster per 100 kilos. Poultry, dead, 3.50 piasters per 100 kilos.
French Guiana. . . . .	.All exports — 1% <i>ad valorem</i> .
French Somaliland . . . . .	.Fresh meat, 10 to 15 fr. per 100 kilos. Fish oils and fats, 2 fr. per 100 kilos.
Madagascar . . . . .	.Fish, prepared, salted beef and pork, and tallow, 3% <i>ad valorem</i> .

EUROPE AND COLONIES (*cont.*):

French Colonies (*cont.*):

Morocco. . . . . Cheese, 5 fr. per kantar.  
 Suet and lard, 5.75 fr. per kantar.  
 Ostrich eggs, 0.125 fr. each.  
 Eggs, 6.25 fr. per 1,000.  
 Meats, 9.375 fr. per kantar.  
 Fish, fresh, dried or salted, 0.5% *ad valorem*.  
 Fish, salted, in brine or oil, 5 fr. per kantar.

New Caledonia. . . . . Meat preserves, 5% *ad valorem*.  
 Meat extracts, 8% *ad valorem*.  
 Tallow, 8% *ad valorem*.

Réunion. . . . . All exports — 3% *ad valorem*.

Tunis. . . . . Fresh meat, 1 fr. per 100 kilos or fraction.

Italian Colonies :

Italian Somaliland. . . . . Butter, 5% *ad valorem*.

Libya. . . . . Prepared tunny fish, 30 lire per 100 kilos.  
 Butter, 20 lire per 100 kilos.

Portugal. . . . . Lard, 0.01 escudo gold per 1 kilo.  
 Butter, 0.07 escudo gold per 1 kilo.  
 Animal oils, 0.10 escudo gold per 1 ton.  
 Oysters, 0.50 escudo gold per 1 ton.  
 Fish, fresh or salted, 0.05 escudo gold per 1 kilo.  
 Cheese, 0.03 escudo gold per 1 kilo.

Portuguese West Africa. . . . . Butter, honey, meat, milk, eggs, cheese, 2.5 to 3%  
*ad valorem*.  
 Fish preparations, 6 to 7% *ad valorem*.

Portuguese East Africa. . . . . Exports not specified — 2% *ad valorem*.

Roumania. . . . . Cheese, 7 lei per 1 kilo.  
 Meat, 5 lei per 1 kilo.

Kingdom of the Serbs, Croats and

Slovenes . . . . . Goats and sheep, slaughtered, 1 to 1.50 dinars per head ;  
 poultry, dead, 2 dinars per 100 kilos ; eggs, 8 dinars  
 per 100 kilos.

Soviet Russia. . . . . Caviar, 61 roubles per 100 kilos.

AMERICA :

Argentine . . . . . Beef and lamb frozen, jerked beef, canned meats, frozen  
 and salted pork — vary with the market price, being  
 12% of the excess of the market price over a fixed  
 value.

Bolivia . . . . . Lard, tallow and salted meats, 1 boliviano per 46 kilos.

Brazil. . . . . Vary with the State in which produced.

Haiti . . . . . All exports not specified, 0.55 gourde per 100 lbs.

Mexico . . . . .	Meat,	10 pesos per 100 kilos.	} Practically all foodstuffs of animal origin are dutiable.
	Fish,	3 " " " "	
	Lard,	20 " " " "	
	Butter,	5 " " " "	
	Animal oils,	1 peso per 100 kilos.	

Uruguay . . . . . Animal fats, 0.50 peso per 100 kilos.  
 Meat, salted, 0.40 " " " "

ASIA :

China. . . . . All exports are taxed 7½ to 13% *ad valorem*.

ASIA (cont.) :

Persia . . . . .	Butter and edible fats, 1 kran per batman. Eggs, 0.75 kran per 100. Fish, salted or dried, 1 kran per 10 batman. Fish, preserved in receptacles other than soldered boxes, bottles, etc., 1 kran per 10 batman. Caviare, 5 kran per 10 batman.
Siam . . . . .	Meat, salt, 2 ticals per picul.

3. ANIMAL PRODUCTS (USED AS INDUSTRIAL RAW MATERIAL).

EUROPE AND COLONIES :

Austria . . . . .	Offals (bladders and guts) 5.40 gold crowns per 100 kilos. Horns, bones, etc., 1.50 gold crowns per 100 kilos. Hides and skins, 10 gold crowns per 100 kilos.
Belgium . . . . .	Hides and skins, raw, 10% <i>ad valorem</i> .
Belgian Congo . . . . .	Hides and skins of cattle, 10% <i>ad valorem</i> . Ivory, 200 fr. per 100 kilos. Tusks, 320 and 420 fr. per 100 kilos (according to weight of the tusks). Sheepskins, 2% <i>ad valorem</i> .

British Areas :

British Guiana . . . . .	All products not specified, 2½% <i>ad valorem</i> .
British New Guinea . . . . .	Tortoise-shell (pieces) 2s. 5d. per 1 lb. " " (whole) 10s. each. Mother-of-pearl shell, £5 per ton and £1 royalty. Trocas shell, £1 per ton and £1 royalty. Heron feathers, £25 per lb.
British North Borneo . . . . .	Hides and horns, leather, pearls, seed pearls, and beeswax, 10% <i>ad valorem</i> ; turtle shell, 20% <i>ad valorem</i> .
British Nyasaland . . . . .	Ivory, 1s. 6d. per lb. Hippopotamus teeth and rhinoceros horns, and beeswax, 1d. per lb.
British Somaliland . . . . .	Beeswax, fats, feathers, shell (except mother-of-pearl and those not specified) 10% <i>ad valorem</i> . Skins, 30 rupees per score, or 10% <i>ad valorem</i> . Hides of camel, 4.875 to 10 rupees per 28 lbs. Mother-of-pearl, 6.50 rupees per 28 lbs.

British West Indies :

Dominica . . . . .	Cattle-hides, 3d. each; other, 3d. per doz. Turtle shell, 1s. per lb.
Grenada . . . . .	Whale oil, varies with amount exported by person or firm. Whale guano, 1s. per bag of 200 lbs.
Virgin Islands . . . . .	Hides, 1d. to 3d. each.
Falkland Islands . . . . .	Whale and seal oil, 1s. 6d. per barrel of 40 gals.
Federated Malay States . . . . .	Horns, tusks, hides and bones, shell and tallow, 10% <i>ad valorem</i> . Rhinoceros and saladan horns : exempted from duty.
Seychelles . . . . .	Whale oil, 1 rupee per hectoliter.



EUROPE AND COLONIES (*cont.*):

British Areas (*cont.*):

- Anglo-Egyptian Sudan . . . . .Elephant and hippopotamus hides, 1% *ad valorem*.  
Hides and skins of other wild animals and birds, 1%  
*ad valorem*.  
Other exports, 1% *ad valorem*.  
Royalties on exported senna, horn, ivory, ostrich feathers,  
gums, rubber, and palm nuts.
- Bulgaria. . . . .Hides and skins, raw, 30 to 250 gold lev. per 100 kilos.  
Hair and bristles, 30 to 200 gold lev. per 100 kilos.  
Animal refuse, 0.40 to 4.50 gold lev. per 100 kilos.
- Canary Islands. . . . .All exports (see Appendix).
- Dutch East Indies . . . . .Hides, 2% *ad valorem*.  
Ivory and rhinoceros horns, 8% *ad valorem*.
- Estonia . . . . .Horns, hair, etc., 0.009 to 0.27 gold franc per 1 kilo.  
Raw hides and skins, 0.22 to 0.38 gold franc per 1 kilo.  
Hides and skins, dried or salted, 0.22 to 0.75 gold franc  
per 1 kilo.  
Furs, 0.33 to 23.50 gold francs per 1 kilo.

French Colonies :

- French Cameroons . . . . .Ivory, raw, 10% *ad valorem*.
- French Equatorial Africa. . . .Ivory and rhinoceros horn, 10% *ad valorem* and pro-  
duction tax.  
Whalebone, 5% *ad valorem*.  
Fish and whale oils, 3% *ad valorem*.
- French Indo-China. . . . .Fish oils, 0.50 piaster per 100 kilos.
- French Oceania . . . . .Mother-of-pearl, 12 fr. per 100 kilos.  
Pearls, 10% *ad valorem*.
- French Somaliland . . . . .Coral and sponges, 5 fr. per 100 kilos.  
Fish oils and fats, 2 fr. per 100 kilos.
- French West Africa . . . . .Raw hides and skins : ox and other large, 25 fr. per  
100 kilos; sheep and goats, 14 fr. per 100 kilos.  
Feathers and bird skins, 5% *ad valorem*.  
Animal wax, 5% *ad valorem*.  
Tusks, 10% *ad valorem*.  
Bones, horns and hoofs of cattle, raw, 5% *ad valorem*.
- Madagascar . . . . .Calcined bones, 10% *ad valorem*.  
Tortoise shell, sharks' fins, coral shells and pearls, 6%  
*ad valorem*.  
Fish oils, raw furs, 6% *ad valorem*.  
Hides and skins, animal wax, 3% *ad valorem*.  
Bones, hoofs and horns of cattle, 3% *ad valorem*.
- French Guiana. . . . .Cow hides, raw, 0.50 fr. each.  
All exports — 1% *ad valorem*.
- Morocco. . . . .Raw wax, 12.50 fr. per kantar.  
White wax, 15 fr. per kantar.  
Offal, 2.50 fr. per kantar.  
Raw hides and skins, 4.50 fr. per kantar.  
Ostrich feathers, 4.50 fr. per retal.  
Horns, 2 fr. per 1,000.  
Bones, 0.625 fr. per kantar.  
Hooves, 2 fr. per kantar.
- New Caledonia. . . . .Raw hides and skins, 8% *ad valorem*.  
Mother-of-pearl, 8% *ad valorem*.
- Réunion. . . . .All exports — 3% *ad valorem*.

EUROPE AND COLONIES (cont.):

French Colonies (cont.)

Tunis . . . . .	Raw hides and skins, 4.50 to 6.50 fr. per 100 kilos.
	Sponges } washed, 20 fr. per 100 kilos.
	} unwashed, 10 fr. per 100 kilos.
Greece . . . . .	Lambskins, sheepskins, etc., 16s. per 100 kilos.
	Kidskins, goatskins, etc., £1 15s. per 100 kilos.
	Ferret skins, £100 per 100 kilos.
	Other furskins, £6 5s. per 100 kilos.

Italian Colonies :

Eritrea . . . . .	Mother-of-pearl, 3% <i>ad valorem</i> .
Italian Somaliland . . . . .	Rhinoceros and gazelle horns, 1% <i>ad valorem</i> .
	Hides and skins, 1 to 15% <i>ad valorem</i> .
	Ostrich feathers, 1% <i>ad valorem</i> .
	Tortoise-shell, 1% <i>ad valorem</i> .
	Ivory, 1% <i>ad valorem</i> .
	Other, 5% <i>ad valorem</i> .
Latvia . . . . .	Bones, 4 lats per 100 kilos.
	Hides, raw, 0.30 to 1 lat per kilo.
Lithuania . . . . .	Bones, 0.05 lit per kilo.
	Intestines, etc., 1 lit per kilo.
Poland . . . . .	Crude bones, 4 zloty per 100 kilos.
	Raw hides and skins of domestic animals, 24 to 60 zloty per 100 kilos.
	Hare and rabbit skins, 200 zloty per 100 kilos.
Portugal . . . . .	Horns, bones, etc., 0.01 escudo gold per kilo.
	Hides and skins, raw, 8 to 20% <i>ad valorem</i> .
	Hides and skins, tanned, 0.03 escudo gold per kilo.

Portuguese Colonies :

Portuguese East Africa . . . . .	Horns and hides of rhinoceros, buffaloes, tusks of elephants, etc., 20% <i>ad valorem</i> .
	Skins and hides, others, 4% <i>ad valorem</i> .
	Tortoise-shell, 8% <i>ad valorem</i> .
	Amber, 20% <i>ad valorem</i> .
	Pearls, 6% <i>ad valorem</i> .
	Whale oil, whale bristles, shells, wax, 5% <i>ad valorem</i> .
	Ambergris, 2.25 gold escudos per ton.
	Skins of birds, 0.50 gold escudo each.
Portuguese West Africa (except Congo Basin) . . . . .	Whale oil and fish oil, whale bristles, 5 to 8% <i>ad valorem</i> .
	Ox hides, dried or salted, 14 to 20% <i>ad valorem</i> .
	Wax, 10 to 15% <i>ad valorem</i> .
	Hides and skins not specified, 9 to 14% <i>ad valorem</i> .
	Ivory, 7 to 12% <i>ad valorem</i> .

Kingdom of the Serbs, Croats and Slovenes . . . . .

	Hides and skins of domestic animals, 16.50 to 60 dinars per 100 kilos.
	Hides and skins of wild animals and rabbits, 50 to 150 dinars per 100 kilos.
	Animal hair, 120 dinars per 100 kilos.
	Feathers, 4 dinars per 100 kilos.
	Bones and horns, 8 to 16 dinars per 100 kilos.
Soviet Russia . . . . .	Raw fur-skins, 6 to 61 roubles per kilo.
	Bones, 1.50 roubles per 100 kilos.

Spain . . . . .	Bones, 25 pesetas per metric ton.
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EUROPE AND COLONIES (*cont.*):

Spanish Colonies :

- Canary Islands . . . . . Animal products for industrial use, 1.875 to 6.50 pesetas per ton, according to destination (see Appendix).
- Spanish West Africa . . . . . Whale oil, 30 pesetas per metric ton.  
Ivory, 0.25 to 4 pesetas per kilo, according to destination.
- Switzerland . . . . . Bones, 1 fr. per quintal.  
Leather and raw hides, 4 fr. per quintal.

AMERICA :

- Argentina . . . . . Hides and skins, tallow, wool, duty varies with market price, being 15% of the excess of the market price over a fixed valuation.
- Bolivia . . . . . Wool, 4% *ad valorem*.  
Feathers, 0.04 or 0.40 boliviano per gram.  
Tallow, 1.00 boliviano per 46 kilos.
- Brazil . . . . . A number of the States tax all exports at varying *ad valorem* rates.
- Costa Rica . . . . . Deer skins, 40% *ad valorem*.
- Ecuador . . . . . Hides, 15 sucres per 100 kilos.
- Guatemala . . . . . Hides, skins and leather, 1.50 to 2 pesos per 100 kilos.
- Haiti . . . . . Cattle-hides, 19.55 gourdes per 100 lbs.  
Tanned leather, 0.55 gourde per 100 lbs.  
Skins of sheep, goats, pigs, horses, etc., 13.05 gourdes per 100 lbs.  
Shell, 65.05 gourdes per 100 lbs.
- Honduras . . . . . Hides, \$0.04 per lb.  
Deerskins, \$6 each.
- Mexico . . . . . Horns, 1 peso per 100 kilos.  
Hides and skins (of neat cattle) 15% *ad valorem*.  
(others) 0.08 peso per 100 kilos.  
All hides and skins, feathers, whalebone, hair, shell, horn, blood, etc., are subject to export duty.
- Nicaragua . . . . . Hides and skins, 1 to 2 cents per kilo.  
Tortoise-shell, \$1 per kilo.
- Paraguay . . . . . Hides and skins of bovine cattle, each 1 peso.
- Salvador . . . . . Hides, 10 cents per 100 kilos (now free).  
Horns, bones, and dried blood, \$0.05 per gross kilo.
- Uruguay . . . . . Horns, 2.50 pesos per 1,000 kilos.  
Bones, 0.60 pesos per 1,000 kilos.  
Animal hair, 1.70 pesos per 100 kilos.  
Hides, dried, 0.80 to 1.00 peso per 100 kilos.  
Skins, 0.06 peso per piece.  
Hooves, sinews, etc., 2.50 pesos per 100 kilos.

ASIA :

- Afghanistan . . . . . Hides and skins, 25% *ad valorem*.
- China . . . . . All exports, 7½ to 13% *ad valorem*.
- India . . . . . Raw hides and skins, 5%, except cuttings, etc., for glue-making, etc.
- Persia . . . . . Sheepskins, 4% *ad valorem*.

ASIA (*cont.*):

Siam . . . . .	.Bones, 0.09 5/8 to 5 ticals per picul (= 133 lbs). Feathers (kingfisher), 5 ticals per 100. Hides, 0.25 to 8 ticals per picul. Horns, 0.25 to 8 ticals per picul. Skins, 3 to 4 ticals per picul. Shells, 1 tical per picul. Rhinoceros horns, 50 ticals per picul. Young or soft deer horns, 10% <i>ad valorem</i> . Ivory, 10 ticals per picul.
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AFRICA :

Egypt. . . . .	.All exports of animal products, 1% <i>ad valorem</i> .
Liberia . . . . .	.Ivory, \$0.10 per lb.
Morocco. . . . .	.Raw wax, 12.50 fr. per kantar. White wax, 15 fr. per kantar. Offal, 2.50 fr. per kantar. Raw hides and skins, 4.50 fr. per kantar. Ostrich feathers, 4.50 fr. per retal. Horns, 2 fr. per 1,000. Bones, 0.625 fr. per kantar. Hooves, 2 fr. per kantar.
Union of South Africa. . . . .	.Ostrich feathers, 2% <i>ad valorem</i> . Horns, hides, skins and tusks of big game or animals, 20% <i>ad valorem</i> .

**B. Agricultural Products**

4. CEREALS AND FLOURS THEREFROM.

EUROPE AND COLONIES :

Belgian Congo. . . . .	.Exports not specified — 2% <i>ad valorem</i> .
Bulgaria. . . . .	.Cereals 10% <i>ad valorem</i> . Flour 3 to 6% <i>ad valorem</i> .
British Areas :	
British North Borneo . . . . .	.Agricultural produce not otherwise specified — 5% <i>ad valorem</i> . Sago, raw, \$0.32 per picul (= 133 lbs) (Straits \$). Sago flour, \$0.20 per picul. Tapioca, 5% <i>ad valorem</i> .
British West Indies — Dominica	.Manioc flour, 3d. per bushel. Starches, 2d. per gal.
Federated Malay States . . . . .	.Tapioca, 2½% <i>ad valorem</i> .
Canary Islands. . . . .	.Cereals and flours 2.20 to 5.50 pesetas per ton, according to destination (see Appendix).
Dutch East Indies . . . . .	.Sago and sago flour — 5 to 8%, according to Residency.
French Colonies :	
French Indo-China. . . . .	.Maize, 0.06 piaster per 100 kilos.
French Guiana. . . . .	.All exports — 1% <i>ad valorem</i> .
French Togoland . . . . .	.Maize, in the grain, 5 frs. per 100 kilos.
Madagascar . . . . .	.Manioc, raw, 5% <i>ad valorem</i> . Maize, 3% <i>ad valorem</i> . Starch and flour, tapioca, 3% <i>ad valorem</i> .

EUROPE AND COLONIES (*cont.*):

French Colonies (*cont.*):

- Morocco. . . . . Millet and corn, 2.50 fr. per fanega (56 litres).  
Barley, 1.50 fr. per fanega.  
Flour except wheat, 2.50 fr. per kantar (50.75 kilos).
- New Caledonia. . . . . All exports not specified, 3% *ad valorem*.
- Réunion. . . . . Tapioca, 0.30 to 1.20 fr. per 100 kilos.  
All exports, 3% *ad valorem*.
- Tunis. . . . . Wheat and millet, 0.35 fr. per 100 kilos.  
Barley and other cereals, 0.25 fr. per 100 kilos.

Italian Colonies :

- Italian Somaliland . . . . . All cereals, \$1 (M. Theresa) per 163 kilos.  
Flour, 1% *ad valorem*.
- Libya. . . . . Barley, 5 lire (paper) per 100 kilos.
- Lithuania . . . . . Wheat and rye, 6 lits per 100 kilos.  
Corn, barley and wheat flour, 3 lits per 100 kilos.
- Portugal. . . . . Articles not specified, 1% *ad valorem*.  
Exports to colonies, 0.5% *ad valorem*.

Portuguese Colonies :

- Portuguese East Africa. . . . . Millet, 3% *ad valorem*.  
Articles not specified, 2% *ad valorem*.
- Portuguese West Africa. . . . . Flours, manioc, cereals, starch, tapioca, 2.5 to 3%  
*ad valorem*.

- Roumania. . . . . Wheat, 13,000 lei per car-load (10 tons).  
Winter barley, 10,000 lei per car-load.  
Wheat flour, 10,000 gold lei per car-load.  
Wholewheat flour, 15,000 lei per car-load.  
Rye flour, 15,000 lei per car-load.  
Semolina and semolina flour, 15,000 lei per car-load.  
Cornmeal, 10,000 lei per car-load.  
Millet, 8,000 lei per car-load.  
Oats, 10,000 lei per car-load.  
Corn, 10,000 lei per car-load.  
Rye, 10,000 lei per car-load.

AMERICA :

- Argentina . . . . . Bran and pollards, oats, wheat, corn, wheat flour, vary  
according to market price, being 12% of the excess  
of the market price over a fixed value.
- Mexico . . . . . Barley, 1 peso per 100 kilos, plus surtax of 12% of duty.  
Flour of all kinds, 0.20 pesos per 100 kilos, plus surtax  
of 12% of duty.  
Corn, 0.10 pesos per gross kilo, plus surtax of 12% of  
duty.

ASIA :

- China. . . . . All exports 7½ to 13% *ad valorem*, according to the  
province from which exported.

5. VEGETABLES, SEEDS, KERNELS, OILS, SPICES, FODDER, etc.

EUROPE AND COLONIES :

- Belgian Congo . . . . . Exports not specified, 2% *ad valorem*.
- Bulgaria. . . . . Vegetables, 10% *ad valorem*.  
Seeds, 5 to 10 lev. gold per 100 kilos.  
Attar of rose, 30 lev. gold per 1 kilo.  
Exports not specified, 1% *ad valorem*.

EUROPE AND COLONIES (*cont.*):

British Areas :

British Guiana. . . . . All exports not specified, 2½% *ad valorem*.

British Honduras. . . . . Coconuts, \$1 per 1,000.

British West Indies :

Dominica . . . . . Coconuts, 7d. per 100. Copra, 20s. per ton.  
Essential oils, duty varies with market price.

Grenada. . . . . Cotton seed, 6d. per 100 lbs.

St. Kitts and Nevis. . . . . Coconuts, duty varies with market price, with 1s. 6d.  
per 1,000 at a price of £5 and increasing 6d. for each  
shilling increase in price per 1,000.

St. Lucia . . . . . Coconuts, 1d. per 100 ; coconut oil and copra, 7s. 6d.  
per ton.

St. Vincent . . . . . Cotton-seed, 1s. per 100 lbs., copra, 6d. per 100 lbs.

Trinidad. . . . . Coconuts, 1s. 11d. per 1,000 ; copra, 6s. 2d. per 100 lbs.

British New Guinea . . . . . Copra, £1. 5s. per ton.

British North Borneo. . . . . Agricultural products not specified, 5% *ad valorem*.  
Coconuts and jungle produce, 10% *ad valorem*.  
Coconut oil, 5% *ad valorem*.  
Copra, 2½% *ad valorem*.  
Fruit and vegetables, 2½% *ad valorem*.

Ceylon . . . . . Coconuts, desiccated, 0.70 rupee per cwt.  
Coconuts, fresh, 2.00 rupees per 1,000.  
Coconuts, oil, 0.75 rupee per cwt.  
Copra, 0.50 rupee per cwt.

Federated Malay States. . . . . Coconuts and copra, 1½% *ad valorem*.  
Pepper, 30 cents per picul.

Fiji Islands . . . . . Copra, 2s. 6d. per ton.

Nigeria . . . . . Ground nuts, 10s. per ton.  
Palm kernels, £1. 2s. 6d. per ton.  
Palm kernel oil, £2 per ton.  
Palm oil, £1. 10s. per ton.

Seychelles . . . . . Cinnamon bark, 2 rupees per ton.

Dutch East Indies . . . . . Copra, pepper, per 100 kilos, 8% of the difference between  
the average cost price and market price increased  
by 10%.  
Coconut oil, per 100 litres, ditto.  
Birds nests, 6% *ad valorem*.

Estonia . . . . . Linseed, 0.008 to 0.025 gold fr. per kilo.

France . . . . . Vegetables, fresh, 2 fr. per 100 kilos (gross weight).  
Straw and fodder, 15% *ad valorem*.

French Colonies :

French Cameroon . . . . . Palm kernels, peanuts, and oils thereof, 5% *ad valorem*.

Fr. Equatorial Africa. . . . . Palm oil and palm kernels, 5% *ad valorem* plus harvesting  
tax.

French Guiana. . . . . All exports, 1% *ad valorem*.

French Indo-China. . . . . Star anise, 5 piasters per 100 kilos.  
Cinnamon, 6 to 25 piasters per 100 kilos.  
Pepper, 1 piaster per 100 kilos.  
Rattan, 1 piaster per 100 kilos.

EUROPE AND COLONIES (*cont.*):

French Colonies (*cont.*):

French Oceania . . . . .	. Copra, 20 fr. per 1,000 kilos. Coconuts, 10 fr. per 1,000. Coconut oil, 4 fr. per hectoliter. Vanilla, 0.40 fr. per kilo.
French Somaliland . . . . .	. Fresh vegetables, 10 fr. per 100 kilos. Fodder, 5 fr. per ton.
French Togoland . . . . .	. Palm kernels, 20 fr. per ton. Palm oil, 30 fr. per ton. Copra, 15 fr. per ton.
French West Africa . . . . .	. Earthnuts, 33 fr. per 1,000 kilos. Palm kernels, 41.25 fr. per 1,000 kilos. Palm oils, 82.50 fr. per 1,000 kilos. Sesame seed, 5.5% <i>ad valorem</i> .
Guadeloupe . . . . .	. Vanilla and vanillin, 3 to 5% <i>ad valorem</i> , according to price.
Madagascar . . . . .	. Volatile oils or essences, 5% <i>ad valorem</i> . Vanilla, 6% <i>ad valorem</i> . Oil seeds and fruits Dried vegetables, potatoes } 3% <i>ad valorem</i> . Vegetable wax, raffia }
Morocco. . . . .	. Fresh vegetables, 5% <i>ad valorem</i> . Potatoes, 5% <i>ad valorem</i> . Dried vegetables, 2.50 fr. per fanega (56 litres). Peas and beans, 2.50 fr. per kantar (50.75 kilos). Oil seeds, not specified, 2.50 fr. per kantar. Linseed, 1.25 fr. per kantar. Olive oil, 6.25 fr. per kantar. Volatile oils, 10% <i>ad valorem</i> . Spices, 1.25 to 2.50 fr. per kantar. Osier and esparta, 0.50 fr. per kantar. Tanning extracts, 1.25 to 2.50 fr. per kantar.
New Caledonia. . . . .	. Copra, 8% <i>ad valorem</i> . Exports not specified, 3% <i>ad valorem</i> .
New Hebrides . . . . .	. Copra, 20 fr. per ton.
Réunion. . . . .	. Vanilla, 0.30 to 1.20 fr. per kilo. Essences, 0.30 to 1.20 fr. per kilo. All exports, 3% <i>ad valorem</i> .
Tunis. . . . .	. Alfa and diss, 0.50 fr. per 100 kilos. Beans, peas, linseed, 0.35 fr. per 100 kilos. Dried vegetables, 0.25 fr. per 100 kilos. Olive oil, 7 fr. per 100 kilos. Fresh olives, 4 fr. per 100 kilos.
Greece. . . . .	. Olives, 0.20 drachma per oke, varying 0.02 drachma up or down with prices. Olive oil, 24% <i>ad valorem</i> , and 3.80 drachmæ per oke. Opium, 5% <i>ad valorem</i> . Olive stone oil, 5% <i>ad valorem</i> . Opium seed, 3 leptæ per oke.
Italian Somaliland . . . . .	. Spices, 1% <i>ad valorem</i> . Exports not specified, 5% <i>ad valorem</i> .
Lithuania . . . . .	. Linseed of less than 95% purity, 5.5 lits per 100 kilos.
Portugal. . . . .	. Carob beans, 0.30 escudo, gold, per ton. Olive oil, 0.01 escudo, gold, per kilo. Olive seed residues, 0.10 escudo, gold, per metric ton. Exports not specified, 1% <i>ad valorem</i> ; exports to Colonies, 0.5% <i>ad valorem</i> .

EUROPE AND COLONIES (*cont.*):

Portuguese East Africa. . . . .	. Adazonia digitata, mafurra, 5% <i>ad valorem</i> . Copra, almonds, sesame, 12% <i>ad valorem</i> . Dried vegetables, beans, etc., 2.25% <i>ad valorem</i> . Cottonseed, "napupa" castor beans, 6% <i>ad valorem</i> . Round peppers, 8% <i>ad valorem</i> . Oil seed, not otherwise specified, 7% <i>ad valorem</i> .
Portuguese West Africa. . . . .	. Vegetable oils not specified; cotton-seed and seeds not specified, 9 to 14% <i>ad valorem</i> . Potatoes, onions, spices, vegetables, 2.5 to 3% <i>ad valorem</i> . Palm oil, palm kernels, coconuts, copra, oilseeds, 15 to 21% <i>ad valorem</i> . Fodder, oilcake, 5 to 10% <i>ad valorem</i> . Ground nuts, 7 to 10% <i>ad valorem</i> . Ivory nuts, 5 to 10% <i>ad valorem</i> .
Roumania. . . . .	. Oil seeds, 10,000 to 60,000 lei per car-load of 10,000 kilos. Vegetable oils, 5,000 lei per car-load. Beans, 5,000 lei per car-load. Peas, 5,000 lei per car-load. Potatoes, 0.70 lei per kilo. Clover seed, 100,000 lei per car-load.
Kingdom of the Serbs, Croats and Slovenes. . . . .	. Oil seeds and fruits, 8 dinars per 100 kilos. . Opium, 65 dinars per 100 kilos.
Soviet Russia . . . . .	. Santonin, 150 roubles per kilo.
Spanish Colonies :	
Canary Islands. . . . .	. All exports (see Appendix).
(Teneriffe). . . . .	. Bananas, 0.10 to 0.30 peseta per crate, according to size of crate. Tomatoes, 0.15 peseta per package not over 50 kilos. Onions and potatoes, 0.10 peseta per package not over 50 kilos.
(Las Palmas). . . . .	. Olive oils, 2.20 to 4.50 pesetas per ton according to destination. Fresh vegetables, 2.20 to 4.00 pesetas per ton according to destination. Dried vegetables, chick peas, 2.20 to 5.00 pesetas per ton, according to destination. Seeds and hays, 2.20 to 6 pesetas per ton, according to destination.
Spanish West Africa . . . . .	. Palm oil, 1 to 10 pesetas per 100 kilos, according to destination. Copra, 1.25 to 4 pesetas per 100 kilos, according to destination. Coconuts, 1.25 to 5 pesetas per 100 kilos, according to destination. Oil seeds, palmiste, kola, etc., 2.50 to 45 pesetas per 100 kilos, according to destination. Piassave, 1 to 3 pesetas per 100 kilos, according to destination. Plantains, 1 to 1.50 pesetas per 100 kilos, according to destination.

AMERICA :

Bolivia . . . . .	. Chestnuts, 5% <i>ad valorem</i> .
Colombia . . . . .	. Ivory nuts, 3 to 5% <i>ad valorem</i> .
Dominican Republic . . . . .	. Vanilla, \$3.00 per 100 kilos.
Ecuador. . . . .	. Tagua nuts, 0.055 to 0.075 sucre per kilo.



AMERICA (*cont.*):

Mexico . . . . .	.Peas, 2 to 5 pesos per 100 kilos Beans, 1 peso per 100 kilos Spices, 3 pesos per 100 kilos Oilseed cake, 0.50 peso per 100 kilos Garbanzos, 1.50 peso per 100 kilos.	} Plus surtax of 12% of the duty.
Nicaragua . . . . .	.Coconuts, \$0.50 per 1,000.	
Panama . . . . .	.Coconuts, \$2.00 per 1,000. Copra, \$2.00 per ton.	

ASIA :

Iraq. . . . . .Articles not specified, 1% *ad valorem*.

AFRICA :

Liberia . . . . . .Kola nuts, palm kernels and palm oil, from 2 cents  
per bushel to 10 cents per gallon.

Union of South Africa. . . . . .Cotton seed, 1s. per 300 lbs. export grading tax.

6. FRUITS AND WINES.

EUROPE AND COLONIES :

Belgian Congo . . . . . .Exports not specified, 2% *ad valorem*.

British Areas :

British Guiana . . . . . .All exports not specified, 2½% *ad valorem*.

British Somaliland . . . . . .All exports, 10% *ad valorem*.

British West Indies :

Dominica . . . . . .Bananas, plantains, grape-fruit, limes, oranges, tamarinds,  
ginger, duty varies with kind of fruit, 1d. per bunch on  
bananas, and from 6d. to 1 shilling per barrel on other fruits.

Virgin Islands . . . . . .Bananas, 1d. per bunch.

Bulgaria. . . . . .Fruits, except fresh, 1 lev. gold per 100 kilos.  
Nuts, 15 lev. gold per 100 kilos.

Canary Islands. . . . . .Fresh and dried fruit, 2.20 to 4 pesetas per ton, according  
to destination.  
All exports (see Appendix).

French Colonies :

French Somaliland . . . . . .Fresh fruits, 10 fr. per 100 kilos.

French Guiana . . . . . .All exports, 1% *ad valorem*.

Morocco. . . . . .Bananas, 5% *ad valorem*.  
Citrus fruits, 1 fr. per 1,000.  
All other fresh and dried fruits, 2 to 7.50 fr. per kantar  
(50.75 kilos).

Réunion. . . . . .Spirits, 0.60 to 2.50 fr. per 100 litres at 54 degrees.  
All exports, 3% *ad valorem*.

Greece. . . . . .Sultana raisins, 100 drachmæ per 1,000 Venetian pounds.  
Currants, £3-13s-7d per English ton, plus 10s. per English  
ton plus retention of 50%.  
Figs, 2.20 drachmæ per kilo.

Italian Somaliland. . . . . .Dates, 1 % *ad valorem*.

EUROPE AND COLONIES (*cont.*):

Portugal . . . . .	.Almonds, 0.2 and 0.6 escudo gold per 100 kilos. Dried fruits, 0.60 escudo gold per ton. Raisins, 0.30 escudo gold per ton. Grapes, fresh, 0.15 escudo gold per ton.
Portuguese East Africa. . . . .	.Exports not specified, 2% <i>ad valorem</i> .
Portuguese West Africa. . . . .	.Fresh and dried fruits and nuts, 2.5 to 3% <i>ad valorem</i> . Wines, 0.001 and 0.007 gold escudo per 1 decalitre.
Roumania. . . . .	.Walnuts, unshelled, 20,000 lei per car-load. Walnuts, shelled, 40,000 lei per car-load. Dried prunes, 200 lei per car-load.
Kingdom of the Serbs, Croats and Slovenes. . . . .	.Prunes, 0.20 dinar per 100 kilos.

AMERICA :

Costa Rica . . . . .	.Bananas, 0.02 colon per bunch. Pineapples, fresh or preserved, 5% <i>ad valorem</i> .
Guatemala. . . . .	.Bananas, \$0.02 per bunch.
Haiti . . . . .	.Fruits, 0.55 gourde per 100 pounds.
Honduras. . . . .	.Bananas, 0.015 per bunch.
Panama. . . . .	.Bananas, 0.025 per bunch.

ASIA :

Afghanistan. . . . .	.Pomegranates, 80% <i>ad valorem</i> . Raisins, almonds, apricots, grapes, dried, etc., 25 to 50% <i>ad valorem</i> .
China. . . . .	.Fruits, 7½ to 13% <i>ad valorem</i> , according to the province.
Iraq. . . . .	.Dates, 3% <i>ad valorem</i> . Other fruits, 1% <i>ad valorem</i> .
Syria . . . . .	.All exports, 1% <i>ad valorem</i> .

AFRICA :

Egypt . . . . .	.Fruits, 1% <i>ad valorem</i> , all exports.
Liberia . . . . .	.Piassava, \$0.25 per 100 lbs.

7. RICE.

EUROPE AND COLONIES :

Belgian Congo . . . . .	.Exports not specified, 2% <i>ad valorem</i> .
British Areas :	
British Guiana. . . . .	.Rice, \$0.35 per 100 lbs.
British North Borneo. . . . .	.Rice, a suspended duty of 10% <i>ad valorem</i> .
Bulgaria. . . . .	.Exports not specified, 1% <i>ad valorem</i> .
French Colonies :	
French Indo-China. . . . .	.Paddy and rice, 0.60 to 0.70 piaster per 100 kilos. Rice, white, 0.55 piaster per 100 kilos. Rice flour, 0.28 piaster per 100 kilos.
French Guiana. . . . .	.All exports, 1% <i>ad valorem</i> .

EUROPE AND COLONIES (*cont.*):

French Colonies (*cont.*):

- Madagascar . . . . . Rice and paddy, 10% *ad valorem*.  
Other rice, 4 to 8% *ad valorem*.  
Rice flour, 3% *ad valorem*.
- Morocco. . . . . Rice, 2.50 fr. per kantar (50.75 kilos).
- New Caledonia and Réunion . . . Exports not specified, 3% *ad valorem*.
- Portuguese West Africa. . . . . Rice, 2.5 to 3% *ad valorem*.
- Portuguese East Africa. . . . . Exports not specified, 2% *ad valorem*.

AMERICA :

- Brazil. . . . . Duty varies with the State from which exported.

ASIA :

- China. . . . . Rice and paddy, 7½ to 13% *ad valorem*, according to  
the province whence exported.
- India . . . . . 3 annas per Indian maund of 82¾ lbs.
- Siam . . . . . 2 to 4 ticals per coyan (375 gal.)

AFRICA :

- Egypt. . . . . Exports not specified, 1% *ad valorem*.

8. SUGAR, SUGAR CANE AND SUGAR BEETS.

EUROPE AND COLONIES :

- Belgian Congo . . . . . Exports not specified, 2% *ad valorem*.

British Areas :

- British Guiana. . . . . 1st sugar, \$1 per ton.

British West Indies :

- Antigua. . . . . Duty varies with kind and price of sugar: crystal sugar  
valued up to £10 per ton 3s. per ton, with an increase  
of 1s. 6d. per ton for every increase in price of £1  
per ton, up to 25s. 6d. for sugar valued not over £30,  
with an increase of 3d. per ton for every 2s. 6d. over  
£30 in price. Muscovado sugar, valued not over £14  
per ton, 1s. per ton, increasing to 21s. 6d. per ton if  
valued from £29 to £30, with further increase of  
3d. per ton for each additional 2s. 6d. per ton in  
price. Syrup and molasses have a similar scale of  
duties of a lower rate of duty and price.
- St. Kitts and Nevis. . . . . Sugar, syrup and molasses are dutiable on a scale similar  
to that noted above for Antigua, but starting at a  
higher price and at somewhat different sliding scale,  
working out at a slightly lower rate of duty.
- St. Lucia . . . . . Sugar, syrup and molasses are dutiable on a scale similar  
to that found for Antigua, but with a greater price  
range; starting with a duty of 1s. per ton on vacuum  
pan sugar when valued over £11 per ton, with a duty  
of £1 12s. per ton when valued up to £40 with an increase  
of 2s. duty per ton for every £1 per ton in price. The  
sliding scale for muscovado sugar is similar to this.  
Fancy molasses and syrups, ½d. per gallon or fraction  
of a gallon.

EUROPE AND COLONIES ( <i>cont.</i> ):	
British Areas ( <i>cont.</i> ):	
British West Indies ( <i>cont.</i> ):	
St. Vincent . . . . .	Sugar, 5s. per ton. Syrup and molasses, 5s. per 100 gallons. Rum, 1s. 6d. per gallon.
Trinidad . . . . .	Sugar, 4s. 3d. per 100 lbs.
Federated Malay States . . . . .	Sugar, 1% <i>ad valorem</i> . Sugar cane, 1 cent (of a Straits dollar) per picul.
Mauritius . . . . .	Sugar, 0.87 rupee per 100 kilos (including surtax).
Bulgaria . . . . .	Exports not specified, 1% <i>ad valorem</i> .
Canary Islands . . . . .	All exports (see Appendix).
French Colonies :	
French Indo-China . . . . .	Sugar, white, 1 piaster per 100 kilos. Sugar, brown, 0.35 piaster per 100 kilos. Sugar cane, 0.10 piaster per 100 kilos.
French Guiana . . . . .	All exports, 1% <i>ad valorem</i> .
Guadeloupe . . . . .	Sugar, 3 to 7% <i>ad valorem</i> . Sugar cane, varies with sugar duties.
Martinique . . . . .	Sugar and tafias, 5 to 12% <i>ad valorem</i> .
Morocco . . . . .	Exports not specified, 0.5% <i>ad valorem</i> .
New Caledonia . . . . .	Exports not specified, 3% <i>ad valorem</i> .
Réunion . . . . .	Sugar, 0.30 to 1.20 fr. per 100 kilos. All exports, 3% <i>ad valorem</i> .
Portugal . . . . .	Articles not specified, 1% <i>ad valorem</i> .
Portuguese Colonies :	
Portuguese East Africa . . . . .	Sugar, 4 to 10% <i>ad valorem</i> .
Portuguese West Africa . . . . .	Sugar, 6 to 7% <i>ad valorem</i> .
Roumania . . . . .	Sugar, 5,000 lei per car-load.
Kingdom of the Serbs, Croats and Slovenes . . . . .	Sugar beets, 1 dinar per 100 kilos.
AMERICA :	
Brazil . . . . .	Sugar and sugar cane. The duty varies with the State from which exported.
Costa Rica . . . . .	Refined sugar, 10% <i>ad valorem</i> . Raw sugar, 7% <i>ad valorem</i> .
Guatemala . . . . .	Sugar, \$0.20 per 46 kilos.
Peru . . . . .	Duty varies with market price, being 4.2d. per 46 kilos. when price is not over 11s. 6d. per 46 kilos, and 10% of excess price when over 11s. 6d. per 46 kilos.
Salvador . . . . .	Sugar (Departmental export tax), \$0.04 per 46 kilos. (National tax is abolished.)
ASIA :	
China . . . . .	All exports, 7½ to 13% <i>ad valorem</i> , according to province.
AFRICA :	
Egypt . . . . .	All exports, 1% <i>ad valorem</i> .

## 9. COFFEE, COCOA AND TEA.

EUROPE AND COLONIES :	
British Areas :	
British India . . . . .	Tea, 1 rupee 8 annas per 100 lbs.
British Somaliland . . . . .	Coffee, 10% <i>ad valorem</i> .

EUROPE AND COLONIES (*cont.*):

British Areas (*cont.*):

British West Indies :

Dominica . . . . .	.Coffee, 1s. 6d. per 100 lbs. Raw cocoa, 1s. 6d. per 100 lbs., other, 2s. 1d. per 100 lbs.
Grenada. . . . .	.Cocoa — duty varies with market price, being 1s. per cwt., when price is not over 50s. per cwt., increasing on a sliding scale to 2s. 3d. when price rises to 90s. per cwt., and increasing 6d. for every 10s. per cwt. increase in price.
St. Lucia . . . . .	.Cocoa — duty varies with the market price, a sliding scale of duty similar to the one given for Grenada, except that cocoa priced up to 55s. per cwt. is free of duty.
Trinidad. . . . .	.Cocoa, 3d. per 100 lbs.
Ceylon . . . . .	.Cocoa, 1.00 rupee per 100 lbs. Tea, 3.00 rupees per 100 lbs.
Federated Malay States. . . . .	.Coffee, 1 to 2½% <i>ad valorem</i> (according to quality).
Gold Coast . . . . .	.Cocoa, £1. 3s. 4d. per ton. Cocoa beans, ½d. per lb.
Nigeria . . . . .	.Cocoa, £1. 3s. 4d. per ton.

French Colonies :

Guadeloupe . . . . .	.Coffee, 2½% to 3% <i>ad valorem</i> , according to price. Cocoa, 4 to 5% <i>ad valorem</i> according to price.
French Guiana. . . . .	.All exports, 1% <i>ad valorem</i> .
Madagascar . . . . .	.Coffee, 4% <i>ad valorem</i> . Cocoa, 3% <i>ad valorem</i> .
Morocco. . . . .	.Exports not specified, 0.5% <i>ad valorem</i> .
New Hebrides . . . . .	.Cocoa, 10 fr. per ton.
Réunion. . . . .	.Coffee, 0.30 to 1.20 fr. per 100 kilos. All exports, 3% <i>ad valorem</i> .
Italian Somaliland. . . . .	.Coffee, 1% <i>ad valorem</i> .
Portuguese West Africa. . . . .	.Coffee, 11 to 20% <i>ad valorem</i> . Cocoa, 7 to 12% <i>ad valorem</i> .
Spanish West Africa . . . . .	.Coffee } 10 to 30 pesetas per 100 kilos, Cocoa } according to destination.
Canary Islands. . . . .	.All exports (see Appendix).

AMERICA :

Brazil. . . . .	.Coffee, 8% <i>ad valorem</i> to 30%, according to State from which exported.
Dominican Republic . . . . .	.Coffee, \$3 per 100 kilos. Cocoa, \$3 per 100 kilos.
Ecuador. . . . .	.Cocoa, 0.08 sucre per kilo.
Guatemala. . . . .	.Coffee, \$1.50 per quintal plus \$0.50 if price rises to \$15 per quintal.
Haiti . . . . .	.Cocoa, 11.425 gourdes per 100 lbs. Coffee, 15.05 gourdes per 100 lbs. Coffee, raw beans, residues, and culls, 12.55 gourdes per 100 lbs.
Mexico . . . . .	.Coffee and cocoa, 3 pesos per 100 kilos.

AMERICA (cont.):

- Nicaragua. . . . . Coffee, \$0.125 to \$0.25 per 100 kilos, according to condition.  
Salvador. . . . . Coffee, 0.10 to 0.20 colon per 46 kilos.

ASIA :

- Arabia . . . . . Coffee, 2 to 5%, according to area from which exported.  
China. . . . . All exports, 7½ to 13% *ad valorem*.  
Japan. . . . . There is a cess tax levied on tea.

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C. Raw Materials

10. COAL, FUEL OIL, ETC.

EUROPE AND COLONIES :

- Bulgaria. . . . . Exports not specified, 1% *ad valorem*.  
French Indo-China. . . . . Coal, coke and briquettes, 0.10 piaster per 1,000 kilos.  
Poland . . . . . Crude coal tar, 2 zloty per 100 kilos.  
Portugal. . . . . Coal and fuel oil for the supply of foreign vessels in Continental Portugal, 0.003 gold escudo per ton.  
Roumania. . . . . Coal tar, crude, 5,500 lei per car-load.  
Coal, 110 lei per wagon (10,000 kilos).  
Lignite, 110 lei per wagon (10,000 kilos).  
Canary Islands. . . . . All exports (see Appendix).

AMERICA :

- Mexico . . . . . Fuel oil, 0.80 peso per cubic meter at a temperature of 20 deg. C., plus production tax (see schedule on page 38).  
Peru . . . . . Petroleum and its derivatives, 3.50 soles per metric ton.

ASIA :

- China. . . . . 7½ to 13% *ad valorem* on coal.  
Iraq. . . . . Coal, 1% *ad valorem*.

11. COTTON.

EUROPE AND COLONIES :

British Areas :

British West Indies :

- Antigua. . . . . Cotton — duty varies with the price : when the price is under 2s. 6d. per lb., ½d., and if 2s. 6d. per lb. or over, 1d. per lb.  
British Virgin Islands. . . . . Cotton — duty varies with the price and kind of cotton : Sea Island cotton, from 1d. per lb. when price is under 3s. per lb., increasing to 2d. per lb. at a price of 5s. or over per lb. Other cotton, one half the above rates based on a price scale one half as high. Seed cotton, one half the duty on lint cotton.

EUROPE AND COLONIES ( <i>cont.</i> ):	
British Areas ( <i>cont.</i> ):	
British West Indies ( <i>cont.</i> ):	
Grenada . . . . .	Cotton — duty varies with the market price, from 1s. per cwt. when the price is 9d. per lb. increasing 1s. per cwt. for each 3d. per lb. in price, up to 1s.6d. per lb.
St. Kitts . . . . .	Cotton — duty varies with price, from 1 farthing per lb. at price under 1s. 6d. per lb. increasing 1 farthing for the first increase of 6d. per lb. in price, and ½d. for each additional increase of 6d. per lb. in price.
St. Vincent . . . . .	Cotton — duty varies with kind, from 7½d. to 5s. per cwt.
Kenya, Uganda, and Tanganyika.	Cotton, 6 cents per lb.
Canary Islands . . . . .	All exports (see Appendix).
French Colonies :	
French Indo-China . . . . .	Cotton, raw, 0.50 piaster per 100 kilos.
French Guiana . . . . .	All exports, 1% <i>ad valorem</i> .
French Togoland . . . . .	Cotton (in the whole, or mass) 10 fr. per metric ton.
Madagascar . . . . .	Cotton, 3% <i>ad valorem</i> .
Morocco . . . . .	Cotton yarn, 8% <i>ad valorem</i> .
New Caledonia . . . . .	Exports not specified, 3% <i>ad valorem</i> .
New Hebrides . . . . .	Cotton, raw 20 fr. per ton. Cotton, ginned, 70 fr. per ton.
Réunion . . . . .	All exports, 3% <i>ad valorem</i> .
Italian Somaliland . . . . .	Cotton and kapok, 1% <i>ad valorem</i> .
Portugal . . . . .	Exports not specified, 1% <i>ad valorem</i> ; exports to Colonies, 0.5% <i>ad valorem</i> .
Portuguese East Africa . . . . .	Cotton, 0.1% <i>ad valorem</i> .
Portuguese West Africa . . . . .	Raw cotton, 0.1% <i>ad valorem</i> .
AMERICA :	
Brazil . . . . .	Cotton — duty varies with the States from which exported.
Haiti . . . . .	Cotton, 1.05 gourdes pers 100 lbs.
Mexico . . . . .	Cotton, unginned, 2 pesos per 100 kilos . Cottonseed, 2 pesos per 100 kilos.
Peru . . . . .	Cotton — duty varies with kind and grade of cotton and the market price for the kind and grade: several of the leading types of cotton are assessed a duty of approximately 5% <i>ad valorem</i> , increasing as the price goes up, with specified prices per kind and grade. Most of the Departments also assess taxes on cotton.
ASIA :	
China . . . . .	Cotton, 7½ to 13% <i>ad valorem</i> , according to the province.
AFRICA :	
Egypt . . . . .	Cotton, 1% <i>ad valorem</i> .
Union of South Africa . . . . .	Cotton lint, 1s. per 100 lbs. grading tax.

## 12. WOOL.

EUROPE AND COLONIES :	
British Areas :	
Basutoland . . . . .	Wool and mohair, ¼d. per lb.
Belgian Congo . . . . .	Exports not specified, 2% <i>ad valorem</i> .
Bulgaria . . . . .	.40 to 60 lev. gold per 100 kilos,

EUROPE AND COLONIES (*cont.*):

French Colonies :

- French West Africa . . . . .Wool (in the mass) 12 fr. per 100 kilos.  
French Guiana. . . . .All exports, 1% *ad valorem*.  
Morocco. . . . .Wool (in the grease), 6.875 fr. per kantar (50 kilos).  
Wool, washed, 10 fr. per kantar (50 kilos).  
New Caledonia and Réunion . .Exports not specified, 3% *ad valorem*.

- Greece. . . . .Raw wool, 12% *ad valorem*.  
Italian Somaliland . . . . .Exports not specified, 5% *ad valorem*.  
Portugal. . . . .Coarse wool, 0.01 to 0.02 gold escudo per kilo.  
Wool not specified, 10 gold escudos per 100 kilos.

Portuguese Colonies :

- Portuguese East Africa. . . .Exports not specified, 2% *ad valorem*.  
Portuguese West Africa. . . .Exports not specified, 3% *ad valorem*.  
Roumania. . . . .Raw wool, washed or combed, 15 lei per kilo.  
Kingdom of the Serbs, Croats and  
Slovenes. . . . .Sheep wool, 60 dinars per 100 kilos.

AMERICA :

- Argentine . . . . .Wool — duty varies with market price and kind of wool,  
calculated at 15% of the excess of the market price  
over a fixed valuation.  
Bolivia . . . . .Wool, 4% *ad valorem*.  
Mexico . . . . .Wool and goat hair of all kinds, 0.40 peso per kilo.  
Uruguay. . . . .Wool of all kinds, 5.3% of an official value fixed periodically.

ASIA :

- Arabia . . . . .2% to 5% *ad valorem*, according to Kingdom, etc.  
China. . . . .All exports, 7½ to 13% *ad valorem*, according to province.  
Iraq . . . . .1% *ad valorem*.  
Syria . . . . .1% *ad valorem*.

AFRICA :

- Egypt. . . . .1% *ad valorem*.

13. JUTE, HEMP, SISAL AND FLAX.

EUROPE AND COLONIES :

- Belgian Congo . . . . .Exports not specified, 2% *ad valorem*.  
Estonia. . . . .Flax, 0.035 to 0.065 gold fr. per kilo.  
Bulgaria. . . . .Exports not specified, 1% *ad valorem*.  
Canary Islands. . . . .All exports (see Appendix.)

French Colonies :

- French Guiana. . . . .All exports, 1% *ad valorem*.  
French Togoland. . . . .Sisal, 16 fr. per ton.



EUROPE AND COLONIES (cont.):

French Colonies (cont.):

- Madagascar . . . . . Hemp, 3% *ad valorem*.
- Morocco . . . . . Hemp and flax, 4 fr. per kantar.  
Flax yarn, 5% *ad valorem*.
- New Caledonia and Réunion . . Exports not specified, 3% *ad valorem*.
- Italian Somaliland . . . . . Exports not specified, 5% *ad valorem*.
- Lithuania . . . . . Flax, unprepared, 20 lits per 100 kilos.

Portuguese Colonies:

- Portuguese East Africa . . . . Exports not specified, 2% *ad valorem*.
- Portuguese West Africa . . . . Hemp, jute, kapok, 5 to 10% *ad valorem*.

Kingdom of the Serbs, Croats and

- Slovenes . . . . . Flax-stalks, 4 dinars per 100 kilos.

- Soviet Russia . . . . . Flax, 1.50 to 3 roubles per 100 kilos.

AMERICA:

- Haiti . . . . . Sisal, 7 gourdes per 1,000 lbs.
- Mexico . . . . . Hemp, istle and similar fibres 1.50 peso per 100 gross kilos.  
Hennequen, 2 pesos per 100 gross kilos. Plus in each case,  
12% of the duty.

ASIA:

- India . . . . . Raw jute, 1 rupee, 4 annas (for cuttings) and 4 rupees  
8 annas (all other descriptions) per bale of 400 kilos.  
Jute manufactures, 20 rupees (sacking) and 32 rupees  
(hessians, etc.) per ton of 2,240 pounds.
- Siam . . . . . Hemp, 1.50 ticals per picul (133 $\frac{1}{3}$  lbs).

14. SILK.

EUROPE AND COLONIES:

- Bulgaria . . . . . Exports not specified, 1% *ad valorem*.

French Colonies:

- French Indo-China . . . . . Silk, raw and unravelled, 40 piasters per 100 kilos.  
Floss silk, cocoons, flock and waste silk, 6 piasters per  
100 kilos.
- French Guiana . . . . . All exports, 1% *ad valorem*.
- Morocco . . . . . Silk cocoons, 5% *ad valorem*.  
Raw silk, 10 fr. per kantar (50 kilos).
- New Caledonia and Réunion . . Exports not specified, 3% *ad valorem*.

- Greece . . . . . Raw silk, 5% *ad valorem*.  
Silk cocoons, 18% *ad valorem*.

Portuguese Colonies:

- Portuguese East Africa . . . . Exports not specified, 2% *ad valorem*.
- Portuguese West Africa . . . . Exports not specified, 3% *ad valorem*.

ASIA:

- China . . . . . 7 $\frac{1}{2}$  to 13% *ad valorem* according to the province from  
which exported.
- Persia . . . . . Silk cocoons, 1.50 krans per 10 batmans,
- Syria . . . . . 1% *ad valorem*,

15. RUBBER, GUM, GUTTA-PERCHA, ETC.

EUROPE AND COLONIES :

British Areas :

Ceylon . . . . . The duties leviable on rubber exported from Ceylon, particulars of which are set out below, are technically duties levied on licences to export rubber, but the amounts certified as payable are deemed to be a duty of Customs and recoverable as such, and the payment of the amount certified is deemed to be a payment in full of the export duty on rubber leviable under the provisions of the Customs Ordinance.

Duties on Licences to Export Rubber :

- (1) In any case in which the exportable maximum of the producing estate has not been exceeded :  
 assessed by the Rubber Controller. .2½ cts.<sup>1</sup> per lb.  
 assessed by the Customs. . . . . 1½ cts. ,,

Total . . . . . 4 cts. ,,

- (2) Where such maximum (*i.e.*, the exportable maximum) has been exceeded :

(a) Where the excess is not over 5% of the standard production for the month of such estate . . . . .	per lb	Cts.	25	"over all"
(b) Where excess is over 5 but not over 10% . . . . .			31	do.
(c) " " " " 10 " " " 15% . . . . .			37	do.
(d) " " " " 15 " " " 20% . . . . .			44	do.
(e) " " " " 20 " " " 25% . . . . .			50	do.
(f) " " " " 25 " " " 30% . . . . .			56	do.
(g) " " " " 30 " " " 35% . . . . .			62	do.
(h) " " " " 35 " " " 40% . . . . .			69	do.
(i) " " " " 40 . . . . .			75	do.

The expression "over all" means over all rubber for which certificates of production or of excess production have been issued in a month in respect of an estate as well as over the rubber for which the certificate of excess production is applied for. The amount actually payable is to be the amount so computed less the duty payable in respect of the rubber for which certificates have been previously issued in that month.

- (1) and (2) — In addition, a licence fee of one quarter of a cent is payable on every lb. of rubber, except in the case of licences issued on production of stock certificates to export rubber therein specified.

Federated Malay States. . . . . Gutta-percha (cultivated) 2½% *ad valorem*.  
 Any cultivated rubber (including latex) 1½ to 3% *ad valorem* according to the price of rubber as notified in the *Gazette*.

Regulations regarding exportation of rubber :

The exportation of rubber is subject to the provisions of the 'Rubber (Restriction) Enactment, 1924'. Under this Act, exportation at a 'minimum' rate of duty is allowed of a percentage of the standard production of each estate, such percentage being determined periodically. This 'minimum' rate is fixed at present at 3 cents per lb. and, under revised regulations which have just been issued, the percentage of standard production which may be exported at this minimum rate varies within certain specified limits, according to the average price of rubber in London.

<sup>1</sup> The Ceylon cent is just under a farthing.

EUROPE AND COLONIES ( <i>cont.</i> ):	
British Areas ( <i>cont.</i> ):	
Federated Malay States ( <i>cont.</i> ):	When rubber is exported in excess of the authorised quantity, duties are levied at rates varying with the percentage of excess over such authorised quantity, but the maximum rate of duty may not exceed 42 cents per lb.
Straits Settlements. . . . .	Rubber: from 2 to 3½ cents per pound. Special regulations, on the lines of those obtaining in the Federated Malay States governing the exportation of rubber, are in force also in the Straits Settlements.
British Guiana. . . . .	Balata, \$0.01 per lb. Articles not specified, 2½% <i>ad valorem</i> .
British Honduras. . . . .	Rubber, \$0.015 per lb.
British Somaliland. . . . .	Gums and resins, 10% <i>ad valorem</i> .
British North Borneo. . . . .	Gutta-percha, red and white, 10% <i>ad valorem</i> . India-rubber, other than cultivated, 10% <i>ad valorem</i> .
Dutch East Indies. . . . .	India-rubber, except plantation rubber, 5 to 10% <i>ad valorem</i> , according to type of rubber and the Residency.
French Colonies :	
French Cameroons. . . . .	India-rubber, 10% <i>ad valorem</i> .
French Equatorial Africa. . . . .	India-rubber, 10% <i>ad valorem</i> , plus harvesting tax.
French Guiana. . . . .	All exports, 1% <i>ad valorem</i> .
French West Africa. . . . .	Gum arabic, 90 fr. per 1,000 kilos. Gum copal, 5% <i>ad valorem</i> . India-rubber, 7% <i>ad valorem</i> .
New Caledonia and Réunion. . . . .	Exports not specified, 3% <i>ad valorem</i> .
Madagascar. . . . .	Rubber, 3% <i>ad valorem</i> . Gums and resins, 3% <i>ad valorem</i> .
Morocco. . . . .	Articles not specified, 0.5% <i>ad valorem</i> .
Italian Somaliland. . . . .	Gums, 1% <i>ad valorem</i> .
Portuguese Colonies :	
Portuguese East Africa. . . . .	Rubber, 3 to 20% <i>ad valorem</i> (according to process of extraction). Gums, 5% <i>ad valorem</i> .
Portuguese West Africa. . . . .	Rubber, 1% <i>ad valorem</i> . Gum copal, 5% <i>ad valorem</i> .
Spanish West Africa. . . . .	Rubber, 10 to 30 pesetas per 100 kilos, according to destination.
AMERICA :	
Bolivia. . . . .	Rubber, 2 to 12% <i>ad valorem</i> (according to the market value). Balata and gutta-percha, 2% <i>ad valorem</i> . Chicle, 2% <i>ad valorem</i> . Gums, 2 to 6%, according to the market price.
Brazil. . . . .	Rubber, 10% <i>ad valorem</i> — varies with the State from which exported.
Colombia. . . . .	Rubber, resins and other forest products from public lands, 7% <i>ad valorem</i> .
Guatemala. . . . .	Rubber, \$0.015 per lb. Chicle, \$0.07 per lb.
Haiti. . . . .	Gum guaicum, 3.30 gourdes per 100 lbs.
Honduras. . . . .	Rubber, \$1 per 100 kilos.

AMERICA (cont.):

Mexico . . . . .	Rubber other than guayule rubber, 0.04 peso per gross kilo. Rubber plants (on the rubber contained therein), 3% <i>ad valorem</i> .
Nicaragua. . . . .	Rubber, \$0.12 per kilo.
Panama. . . . .	Crude rubber, \$6 per 100 lbs.
Peru . . . . .	Rubber — varies with the market price, as follows : 2% on rubber the quotation of which in Liverpool or New York fluctuates between 25 and 36 pence, or between 50 and 72 cents United States currency, per pound, respectively. 4% on rubber quoted at over 36 pence to 48 pence, or 72 to 96 cents United States currency. 6% on rubber quoted at over 48 to 90 pence, or 96 cents to \$1.20 United States currency. Rubber from the regions of Madre de Dios, Purus, Junin, Putumayo and Yavari is subject to a 50% decrease of the above rates.

16. PETROLEUM AND ITS DERIVATIVES.

EUROPE AND COLONIES :

Poland . . . . .	Petroleum, crude, 10 zloty per 100 kilos.
Roumania. . . . .	Petroleum, mazout, light oils, 300 lei per wagon (10,000 kilos). Heavy oils, 1,500 lei per wagon (10,000 kilos). Benzine, 7,000 lei per wagon (10,000 kilos). Paraffin, 20,000 lei per wagon (10,000 kilos). Oil residues, benzine-free, 500 lei per car-load.

AMERICA :

	Per cubic meter at temperature of 20° C.	Pesos
Mexico . . . . .	Crude oil, of a density not over 0.96. . . . .	1.00
	Crude oil, of a density greater than 0.96. . . . .	0.62
	Fuel oil. . . . .	0.80
	Gas oil . . . . .	1.86
	Crude gasolene. . . . .	3.76
	Refined gasolene. . . . .	1.88
	Crude kerosene . . . . .	1.20
	Refined kerosene. . . . .	0.60
	Lubricants. . . . .	1.12
	Asphalt . . . . . (per ton)	0.11
	Paraffin. . . . . „	0.88

There are also production taxes on petroleum, paid only on exports. This tax is fixed for each type of petroleum product and when the price rises above a certain amount, the tax increases to the following *ad valorem* rates : Crude oil of a density not over 0.96, 7% ; same of a density of 0.93, 12.4% ; fuel oil of a density of 0.96, 12.4% ; refined gasolene, 2% ; crude gasolene, 4% ; refined kerosene, 3% ; crude kerosene, 6% . On other products the duty is specific, and is as follows : lubricants, 2.50 pesos per cubic meter ; paraffin, 2 pesos per ton ; and asphalt, 0.25 peso per ton.

Peru . . . . .	Petroleum and its derivatives, 3.50 soles per metric ton,
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ASIA :  
Iraq . . . . .1% *ad valorem*.  
Syria . . . . .1% *ad valorem*.

AFRICA :  
Egypt. . . . .1% *ad valorem*.

17. ORES, METALS AND MINERALS.

EUROPE AND COLONIES :  
Austria . . . . .Magnesite, 0.40 to 0.70 gold crown per 100 kilos.  
Belgian Congo . . . . .Exports not specified, 2% *ad valorem*.  
British Areas and Dominions :  
British North Borneo . . . . .Metals and metalliferous ores, 10% *ad valorem*.  
Federated Malay States. . . . .Tin, \$10 per bahar (about 4 cwt.), when price does not exceed \$41 per picul.  
Scheelite and wolfram, temporarily duty free.  
All other metals and metalliferous ores (with certain exceptions in Pahang), 10% *ad valorem*.  
Gold Coast . . . . .Diamonds, uncut, 5% *ad valorem*.  
New Zealand . . . . .Gold, 2s. per oz. (North Island produce), plus, on all gold (whether North or South Island produce) other than that produced by alluvial or dredge mining, 6d. per oz.  
Nyasaland. . . . .Gold, 1s. per oz.  
Bulgaria. . . . .Ores, 1% *ad valorem*.  
Dutch East Indies . . . . .Tin, 3.50 fl. per 100 kilos.  
French Colonies :  
Madagascar . . . . .Common graphite, rock crystal, corundum, mica, and salt, 3% *ad valorem*.  
French Guiana. . . . .All exports, 1% *ad valorem*.  
Morocco. . . . .Sea salt, 5% *ad valorem*.  
Exports not specified, 0.5% *ad valorem*.  
New Caledonia. . . . .Ores and mattes, 5% *ad valorem*.  
Réunion. . . . .All exports, 3% *ad valorem*.  
Tunis. . . . .Iron ores, 5% *ad valorem*.  
Italy . . . . .Iron ore (except pyrites) 0.22 lira per ton.  
Lead ore (except pyrites) 4 lire per ton.  
Copper ore (except pyrites) 5.50 lire per ton.  
Italian Colonies :  
Eritrea . . . . .Gold, 1% *ad valorem*.  
Italian Somaliland . . . . .Exports not specified, 5% *ad valorem*.  
Libya. . . . .Silver, 4% *ad valorem*.  
Latvia. . . . .Copper, aluminium, nickel, cobalt, bismuth, etc. in pieces or castings, 3 lats per kilo.  
Poland . . . . .Antimony in any form, 150 zloty per 100 kilos.  
Manganese ores, 5 zloty per 100 kilos.  
Zinc, lead and brass ores, 30 zloty per 100 kilos.

EUROPE AND COLONIES (cont.):

Portugal. . . . .	Feldspar, 1 gold escudo per ton. Tin ore, 15 gold escudos per ton. Pyrites, 0.05 gold escudo per ton. Precipitate copper, 0.015 gold escudo per kilo. All other minerals, 0.05 gold escudo per ton.
Portuguese Colonies:	
Portuguese East Africa. . . . .	Exports not specified, 2% <i>ad valorem</i> .
Portuguese West Africa. . . . .	Ores of precious metals, 7% <i>ad valorem</i> . Other ores, 3% <i>ad valorem</i> . Salt, 8 to 9% <i>ad valorem</i> .
Roumania. . . . .	Cast iron, 2,000 lei per wagon (10,000 kilos). Zinc ore, 500 lei per car-load. Mica, 1,100 lei per car-load.
Spain. . . . .	Blende, 1.50 peseta per metric ton. Calamine, 0.50 to 1.25 peseta per metric ton. Iron ores : pyrites, 0.15 peseta per metric ton. others, 0.20 peseta per metric ton. Lead ores, 20 pesetas per metric ton. Manganese ores, 0.20 to 1.50 pesetas per metric ton. Copper ores, 0.50 to 10 pesetas per metric ton. Wolfram and wolframite, 25 pesetas per metric ton. Cassiterite, 6 pesetas per metric ton. Copper matte, 20 pesetas per metric ton. Metallic bismuth, 160 pesetas per metric ton. Lead from which silver has not been removed, 10 pesetas per metric ton.
Spanish Colonies :	
Canary Islands. . . . .	Ores, 0.50 to 4 pesetas per ton, according to destination (see Appendix).

AMERICA :

Bolivia . . . . .	Lead, 0.02 boliviano per 100 kilos. Antimony, 0.44 boliviano per cwt. of fine metal, at a price of 6s. per unit; 0.56 boliviano at price of 8s. and increasing 0.01 boliviano for every penny by which the price exceeds 8s. Silver, ores and bars 0.40 boliviano per kilo when price is not over 20d. per troy oz.; when price is over 20d. and not over 30d. the tax is increased 0.05 boliviano for each additional penny in price, increasing on a sliding scale up to an increase of 0.10 boliviano over 2.30 bolivianos per kilo for every penny by which price exceeds 50d. with a final increase of 0.02 boliviano per kilo over 3.30 bolivianos for every penny by which it exceeds 60d.
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Tin and tin ores and bars and concentrates :

Price of metal £	Duty per 100 kilos fine tin	Scale per £1 rise in price
100	3.25 bol.	0.10 bol.
150	8.25 "	0.10 "
200	13.25 "	0.15 "
250	20.75 "	0.15 "
300	28.25 "	0.20 "

Bismuth, bars, ingots and ores :

When the price is over £220 up to £230 per ton, the duty is 10 bolivianos per 100 kilos, increasing 0.50 boliviano per 100 kilos for each increase of £10 in price up to a price of £400, when the scale becomes 2.50 bolivianos increase in duty per £50 increase in price — concentrates in proportion.

AMERICA (cont.):

Bolivia (cont.) . . . . .	<p>Wolfram : 1 boliviano per 100 kilos, when the price is £2 for each unit, increasing 0.20 boliviano per 100 kilos for each shilling increase in price.</p> <p>Copper : Ore and by-products containing up to 80 per cent copper ; 0.80 boliviano per 100 kilos of copper content when the London quotation per ton is £60 ; for each pound sterling or fraction thereof in excess of £60, the rate is increased 0.50 boliviano.</p> <p>Bars, ingots, etc., containing more than 80 per cent copper ; 1.20 boliviano per 100 kilos of copper content when the London quotation per ton is £60 ; for each pound sterling or fraction thereof in excess of £60, the rate is increased 0.05 boliviano.</p>
Brazil . . . . .	<p>Manganese and other ores are assessed duty in each State of Brazil, varying with the ore and State from which exported.</p>
Chile . . . . .	<p>Silver bars, 40% <i>ad valorem</i>.</p> <p>Iron ore, 0.60 peso (peso of 6d. sterling) per metric ton.</p> <p>Borax, 10 gold pesos (peso of 18d. sterling) per metric ton.</p>
Costa Rica . . . . .	<p>Gold and silver and other ores except manganese, 30% <i>ad valorem</i>.</p>
Haiti . . . . .	<p>Lead, 13.50 gourdes per 1,000 lbs.</p> <p>Copper, 13.50 gourdes per 100 lbs.</p> <p>Iron, 7.00 gourdes per 1,000 lbs.</p>
Mexico . . . . .	<p>Quicksilver and magnesite, 0.03 peso per gross kilo, plus 12% of duty.</p> <p>Sulphur, 0.04 peso per gross kilo, plus 12% of duty.</p>
Nicaragua . . . . .	<p>Gold, \$17 per kilo.</p> <p>Silver bars, \$0.80 per kilo.</p>
Panama . . . . .	<p>Manganese, \$0.25 per metric ton.</p> <p>Precious metals, 2½% <i>ad valorem</i>.</p>
Peru . . . . .	<p>Vanadium and concentrates, \$1.50 per ton when quoted at \$3 or less per lb. with an increase of \$0.50 per ton for each increase of \$0.10 per lb. in price up to \$4, and \$1 per ton for each \$0.10 per lb. over \$4 per ton.</p> <p>Gold ores £10 (Peruvian) for each kilo of gold content.</p> <p>Copper, when price is 13 cents (U.S.) per lb., duty is \$1.25 per ton (2,000 lbs.), and when price rises over 13c. per lb., duty is increased by 10% of the increase over 13c. per lb. ; silver, 1s.</p> <p>Tungsten, £1 (Peruvian) per metric ton when the price in New York is not less than \$20 per unit of tungsten acid content. Plus 10% of the excess when the price rises over \$20, based upon an assumed content of 50% of tungsten.</p> <p>Molybdenum, £2 (Peruvian) per ton of ore or concentrates.</p> <p>Borates, 2s. per ton.</p> <p>Lead, dutiable only on silver content and when bearing not less than 2 kilos of silver per ton of ore.</p>
Salvador . . . . .	<p>Minerals, 2 to 3% <i>ad valorem</i>.</p>

AFRICA :

Union of South Africa . . . . .	<p>Diamonds, uncut, 10% <i>ad valorem</i>.</p>
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18. WOOD.

EUROPE AND COLONIES :

- Austria . . . . . Wood of all kinds, from 0.08 to 0.30 gold crown per 100 kilos. Cherry tree wood, 15 gold crowns per 100 kilos.  
 Belgian Congo . . . . . Exports not specified, 2% *ad valorem*.

British Areas and Dominions :

- British Guiana . . . . . Firewood and charcoal, \$1 per ton.  
 British Honduras . . . . . Sawn logs (except logwood), \$2 per 1,000 bd. ft.  
 Logwood, \$0.50 per ton.  
 British North Borneo . . . . . Charcoal and firewood, 10% *ad valorem*.  
 Timber, \$0.75 to 1.50 per ton.  
 British Somaliland . . . . . Wood and timber — duty varies widely with kind of timber.

British West Indies :

- Dominica . . . . . Firewood, 1s. per cord.  
 Logwood, 2s. per cord.  
 Other, 8s. 4d. per 1,000 feet.  
 Charcoal, 3d. per 100 kilos.  
 St. Lucia . . . . . Charcoal, 2d. per bag (4 bushels).  
 Hardwoods, 5s. per ton.  
 Logwood, 1s. per ton.  
 Pimento, 7s. 6d. per ton.  
 Firewood 1s. per cord.  
 Virgin Islands . . . . . Charcoal, 3d. per barrel.  
 Hardwoods, 6s. 3d. per 1,000 feet × 1 inch.  
 Gold Coast . . . . . Timber, 2d. per cubic foot.  
 New Zealand . . . . . White pine and kahikatea timber :  
 Logs, round, 5s. per 100 superficial ft.  
 Logs, cut in half, 5s. per 100 superficial ft.  
 Logs, squared with axe or saw, 10 in. × 10 in. or its equivalent, or over, 5s. per 100 superficial ft.  
 Flitches, exceeding 12 in. in width and 4 in. in thickness, or its equivalent, and less than the equivalent of 10 in. in width and 10 in. in thickness, 3s. per 100 superficial ft.  
 (Provided that no duty shall be levied on flitches unless they exceed 4 in. in thickness.)  
 Kauri timber :  
 Logs, round, 5s. per 100 superficial ft.  
 Logs, cut in half, 5s. per 100 superficial ft.  
 Logs, squared with axe or saw, 5s. per 100 superficial ft.  
 Flitches, exceeding 30 in. in width and 9 in. in thickness, or its equivalent, 3s. per 100 superficial ft.  
 Newfoundland . . . . . Timber, \$1 per cord.  
 Seychelles . . . . . Mangrove bark, 1 rupee per ton.

- Bulgaria . . . . . Wood, from 5 to 60 gold lev. per cubic meter.  
 Dutch East Indies . . . . . Rattan, 5% or 8% *ad valorem*, according to Residency.  
 Estonia . . . . . Wood of all kinds, 0.045 to 0.75 gold fr. per cubic meter.  
 Firewood, 75 to 105 gold fr. per cubic sashen.



EUROPE AND COLONIES (*cont.*):

Finland . . . . .	Wood of all kinds, 2 to 5 Fin. m. per cubic meter. Aspen veneer, 0.05, and match splints, 0.10 Fin. m. per kilo.
France . . . . .	Chestnut wood, 25% <i>ad valorem</i> . Resinous wood in logs, for the manufacture of paper pulp, 10% <i>ad valorem</i> . Brush and firewood, 25% <i>ad valorem</i> .
French Colonies :	
French Cameroon . . . . .	Wood for carpenters and cabinetmakers, 4 fr. per cubic meter.
French Equatorial Africa . . . . .	Timber, 4 to 10 fr. per ton, plus royalty tax.
French Guiana . . . . .	Exports not specified, 1% <i>ad valorem</i> .
French Indo-China . . . . .	Charcoal, 0.20 fr. per 100 kilos.
French West Africa . . . . .	Mahogany and other cabinet woods, 8 fr. per 1,000 kilos. Charcoal, 12 fr. per 100 kilos.
Madagascar . . . . .	Wood, 3% <i>ad valorem</i> . Cork, 3% <i>ad valorem</i> .
Morocco . . . . .	Cedar, 1.25 fr. per 60 kilos to 1.50 fr. per 75 kilos. Cork raw, 1.50 fr. per kantar (50.75 kilos). Cork ground, 0.5% <i>ad valorem</i> .
New Caledonia . . . . .	Exports not specified, 3% <i>ad valorem</i> .
New Hebrides . . . . .	Sandalwood and rosewood, 100 fr. per ton.
Réunion . . . . .	All exports, 3% <i>ad valorem</i> .
Italian Somaliland . . . . .	Construction timber, 10% <i>ad valorem</i> .
Poland . . . . .	Wood of certain kinds, from 0.40 to 1.50 zloty per 100 kilos.
Portugal . . . . .	Wood, from 0.10 to 10 gold escudos per metric ton, according to the quality and degree of transformation. Wood pulp for paper manufacture, 0.2 gold escudo per 100 kilos. Cork (see No. 20, Other raw materials).
Portuguese Colonies :	
Portuguese East Africa . . . . .	Timbers, 2 to 5% <i>ad valorem</i> . Ebony, 10% <i>ad valorem</i> . Mangrove bark, 1.27 gold escudos per ton or fraction.
Portuguese West Africa . . . . .	Timber, 7 to 12% <i>ad valorem</i> .
Roumania . . . . .	Raw cellulose, 5,500 lei per car-load. Wood, from 20 lei (beech planks) to 15,000 lei (oak, worked) per wagon at 10,000 kilos. Charcoal, 300 lei per car-load.
Kingdom of the Serbs, Croats and Slovenes . . . . .	Wood of certain kinds, from 0.40 to 4 dinars per 100 kilos.
Soviet Russia . . . . .	Wood of various kinds, 3 to 18 roubles per 100 kilos. Rare woods, 2 to 60 roubles per 100 kilos.
Spanish Colonies :	
Canary Islands . . . . .	All exports (see Appendix).
Spanish West Africa . . . . .	Wood in logs or pieces, 5 to 15 pesetas per cubic meter according to destination. Wood in planks or boards, 2 to 10 pesetas per 1,000 kilos, according to destination. Ebony, rosewood and redwood, 1 to 4 pesetas per 100 kilos, according to destination.

AMERICA :

Argentina <sup>1</sup> . . . . .	Quebracho logs and extract — varies with market price, being 12% of the excess of the market price over a fixed valuation.
Bolivia . . . . .	Firewood, 0.30 boliviano per cubic meter. Cabinet and construction woods, 0.60 boliviano per cubic meter.
Brazil . . . . .	All exports are dutiable in Brazil, at rates varying with the commodity and with the State from which exported.
Colombia . . . . .	Woods, \$2 per cubic meter.
Costa Rica . . . . .	Timber, 7% <i>ad valorem</i> .
Guatemala . . . . .	Mahogany, cedar and other fine woods, \$2 per ton of 280 English sq. ft. Common wood, \$1 per ton of 480 sq. ft.
Haiti . . . . .	Mahogany, 22 gourdes per 1,000 feet. Logwood, 8 gourdes per 1,000 pounds. Cedar, lignum vitæ, fustic and other dyewoods, mangrove bark, dyewood roots, 5.50 gourdes per 1,000 pounds.
Honduras . . . . .	Cabinet woods, \$4 to \$5 per 1,000 English superficial ft. Building woods, \$2 per 1,000 E. superficial ft. Dyewood, \$1 per 1,000 E. superficial ft.
Mexico . . . . .	Wood of all kinds, 1.50 to 3 pesos per cubic meter.
Nicaragua . . . . .	Building woods, \$0.50 per 1,000 bd. ft. Cabinet woods, except lignum vitæ and nombar (50c.) \$1 per 1,000 bd. ft. Dyewoods : Brazil wood, \$2 per 1,000 bd. ft. Mulberry, \$0.50 per 1,000 bd. ft.
Panama . . . . .	Balsa wood, \$2 per 1,000 sq. ft. Mahogany and other building and cabinet woods, sawn or in logs, \$2 per 1,000 sq. ft.
Paraguay . . . . .	Timber, from 0.50 peso to 4 pesos per ton, plus 1 peso each on beams.

ASIA :

Persia . . . . .	Wood, all kinds, 5% <i>ad valorem</i> .
Siam . . . . .	Fine wood of certain kinds, 0.50 to 2 ticals per picul (133 lbs).

19. TOBACCO.

EUROPEAN COUNTRIES :

Belgian Congo . . . . .	Exports not specified, 2% <i>ad valorem</i> .
British Areas :	
British Guiana . . . . .	All exports not specified, 2½% <i>ad valorem</i> .
British North Borneo . . . . .	Tobacco (estate-grown), 1c. (of a Straits dollar) per lb. or 7c. per katty.

<sup>1</sup> There is a concession to one company by which the quebracho industry is practically under a monopoly.

EUROPE AND COLONIES (*cont.*):

British Areas (*cont.*):

British West Indies :

Dominica . . . . . .Tobacco, 1d per lb.

Bulgaria. . . . . .Cut tobacco, 5 lev. per 100 kilos.

Canary Islands. . . . . .Tobacco, manufactured, 10 pesetas per 1,000 kilos.  
All exports (see Appendix).

Dutch East Indies . . . . . .Tobacco, not prepared for the native market, 1 fl. per  
100 kilos.

French Colonies :

French Guiana. . . . . .All exports, 1% *ad valorem*.

Madagascar . . . . . .Tobacco, 10% *ad valorem*.

Morocco. . . . . .Tobacco, 10 fr. per kantar (50.75 kilos).

New Caledonia and Réunion. . .Exports not specified, 3% *ad valorem*.

Greece. . . . . .Tobacco, 2% *ad valorem*.

Italian Somaliland . . . . . .Exports not specified, 5% *ad valorem*.

Portugal. . . . . .Tobacco, 4 gold escudos per 100 kilos.

Portuguese Colonies :

Portuguese East Africa . . . . . .Tobacco, unmanufactured, 4% *ad valorem*.  
Tobacco, manufactured, 3% *ad valorem*.

Portuguese West Africa. . . . . .Tobacco, unmanufactured, 8 to 9% *ad valorem*.  
Tobacco, manufactured, 5 to 10% *ad valorem*.

AMERICA :

Paraguay . . . . . .Tobacco in leaf, 1 peso per 100 kilos and 1% *ad valorem*.

ASIA :

Arabia . . . . . .All exports, 2 to 5% *ad valorem* according to the Kingdom,  
etc. from which exported.

Iraq. . . . . .Tobacco, 1% *ad valorem*.

Persia. . . . . .Tobacco, unmanufactured, 1 kran per batman.  
Tobacco, manufactured, 3 krans per batman.

Syria . . . . . .Tobacco, 1% *ad valorem*.

AFRICA :

Egypt. . . . . .Tobacco, 1% *ad valorem*.

20. OTHER RAW MATERIALS.

EUROPE AND COLONIES :

Belgian Congo. . . . . .Exports not specified, 2% *ad valorem*.

British Areas :

British North Borneo . . . . . .Camphor, 10% *ad valorem*.

British West Indies :

Dominica . . . . . .Citrate of lime, 2s. 2d. per cwt.  
Citric acid, 3s. 4d. per cwt.

Jamaica. . . . . .Logwood extract, £5 per ton of 2,240 lbs.

Virgin Islands . . . . . .Building lime, 3d. per bl.

Federated Malay States . . . . . .Formosa camphor, 10% *ad valorem*.  
China clay, china stone, and feldspar, 2½% *ad valorem*.

EUROPE AND COLONIES (cont.):

Bulgaria. . . . .	.Cement, 100% <i>ad valorem</i> . Clay, 10 lev. gold per 100 kilos. Ordinary alcohol, 3 lev. gold per 100 kilos. Exports not specified, 1% <i>ad valorem</i> .
Dutch East Indies . . . . .	.Beeswax and camphor, 5 or 8%, according to Residency.
Estonia . . . . .	.Cement, 0.0006 to 0.0009 gold fr. per kilo.
French Colonies :	
French Guiana. . . . .	.All exports, 1% <i>ad valorem</i> .
French Indo-China. . . . .	.Calcareous earth, 0.10 piaster per 1,000 kilos.
New Caledonia and Réunion. . . . .	.Exports not specified, 3% <i>ad valorem</i> .
Italy . . . . .	.Wine lees, crude tartar and argols, from 5 to 8 gold lire per 100 kilos.
Italian Somaliland . . . . .	.Straw mats, pottery, amber, wax, myrrh, orchil and articles not specified are dutiable at various rates.
Morocco. . . . .	.Exports not specified, 0.5% <i>ad valorem</i> .
Portugal. . . . .	.Kaolin, 0.50 gold escudo per ton. Cork clippings, 0.05 gold escudo per ton. Virgin cork, 0.05 gold escudo per ton. Cork sheets, 0.05 gold escudo per ton. Corkwood, 0.05 gold escudo per kilo.
Portuguese Colonies :	
Portuguese East Africa. . . . .	.Exports not specified, 2% <i>ad valorem</i> .
Portuguese West Africa. . . . .	.Exports not specified, 3% <i>ad valorem</i> .
Canary Islands. . . . .	.All exports (see Appendix).

AMERICA :

Bolivia . . . . .	.Ipecac, 10% <i>ad valorem</i> .
Colombia . . . . .	.Pearls, 20% <i>ad valorem</i> . Straw (toquilla) for making hats, 1 peso per kilo.
Chile . . . . .	.Iodine, 1.27 gold peso of 18d. sterling per kilo.
Ecuador. . . . .	.Straw (toquilla) for making hats, 0.75 sucre per kilo.
Haiti . . . . .	.Sponges, 12.55 gourdes per 100 lbs. Wax, 0.55 gourde per 100 lbs.
Honduras . . . . .	.Dye, \$1 per metric ton.
Mexico . . . . .	.Sponges (cleaned, 1 peso per 100 kilos) } plus 12% (uncleaned, 0.10 peso per 100 kilos) } of duty. Orchil, 0.02 peso per gross kilo.
Panama. . . . .	.Resins, \$1 per 5 gals.
Paraguay . . . . .	.Yerba, 0.20 or 0.25 peso per 10 kilos, plus 1% <i>ad valorem</i> .

ASIA :

India . . . . .	.Indigo, cess tax of 1 rupee per maund. Lac, cess tax of 4 annas per maund. Refuse lac, cess tax, 2 annas per maund. Catechu, 4 rupees per 365 lbs.
Persia. . . . .	.Fine pearls, unmounted, 5% <i>ad valorem</i> . Sheep's intestines, 1.50 kran per link.
Siam . . . . .	.Gum, 4.00 ticals per picul. Glue, 12.50 ticals per picul. Stick-lac, 1.25 ticals per picul.

21. WASTE PRODUCTS (INDUSTRIAL).

EUROPE AND COLONIES :

Austria . . . . .	Refuse from the manufacture of glass, broken pottery, etc., 0.20 gold crown per 100 kilos. Iron and steel scraps, 1.20 gold crown per 100 kilos. Paper waste, 1 gold crown per 100 kilos.
Belgian Congo . . . . .	Exports not specified, 2% <i>ad valorem</i> .
Bulgaria . . . . .	Metal scraps, 0.50 to 20 lev. gold per 100 kilos. Other waste products, 0.50 to 2 lev. gold per 100 kilos.
Czechoslovakia . . . . .	Rags and other refuse for paper-making, <i>i.e.</i> , linen and cotton, silk and woollen rags, also pulp, paper clippings, waste paper, old nets, old cordage and old rope, 9.60 kr. per 100 kilos.
Estonia . . . . .	waste from textiles, 0.02 to 0.27 gold fr. per kilo. Scrap metal, 0.0018 to 0.60 gold fr. per kilo. Glass waste, 0.0018 to 0.60 gold fr. per kilo.
France . . . . .	Zinc scrap, matte and ash; residues containing zinc; zinc fragments, etc., 15% <i>ad valorem</i> .
French Colonies :	
French Equatorial Africa . . . . .	Fish waste products, ½% <i>ad valorem</i> .
French Guiana . . . . .	All exports, 1% <i>ad valorem</i> .
Morocco . . . . .	Wool waste, 4.80 to 7 fr. per kantar (50.75 kilos). Parings of hides and skins, 1 fr. per kantar. Old objects of horn, 0.50 fr. per kantar. Scrap metals, 1 to 1.50 fr. per kantar. Old cordage, old clothing and leather, 1 to 1.25 fr. per kantar.
New Caledonia and Réunion . . . . .	Exports not specified, 3% <i>ad valorem</i> .
Tunis . . . . .	Rags, 2.55 fr. per 100 kilos.
Greece . . . . .	Cotton rags, 16% <i>ad valorem</i> . Old metals, 5% <i>ad valorem</i> .
Italy . . . . .	Iron pyrites ash, 0.22 lira per ton. Zinc ash, 5 lire per ton. Rags of all sorts, 8.80 lire per quintal.
Italian Somaliland . . . . .	Exports not specified, 5% <i>ad valorem</i> .
Latvia . . . . .	Iron and steel scrap of all kinds, 2 to 5 lats per 100 ks. Copper, aluminium, nickel, cobalt, bismuth and other metal scrap, 3 lats per 100 kilos. Rags, except woollen, 2 lats per 100 kilos.
Poland . . . . .	Rubber and gum waste, 5 zlotys per 100 kilos. Slag and ashes : containing iron, 2 zlotys per 100 kilos. "    zinc and lead, 10 zlotys per 100 kilos. "    tin, 200 zlotys per 100 kilos. "    copper, 60 zlotys per 100 kilos. Iron and steel scrap, fragments, waste, etc., 5 zlotys per 100 kilos. Copper and cadmium scrap, shavings, filings, 150 zlotys per 100 kilos. Nickel scrap, shavings, etc, 100 zlotys per 100 kilos.

EUROPE AND COLONIES (*cont.*):

Poland ( <i>cont.</i> ):	Bronze and brass scrap, shavings, etc., 100 zlotys per 100 kilos. Lead waste and scrap, 50 zlotys per 100 kilos. Rags, old cordage, paper waste, 15 zlotys per 100 kilos. Certain of these waste products can be exported free of duty subject to an authorisation by the Ministry of Finance.
Portugal. . . . .	Scraps and waste of cast iron, 3 gold escudos per 100 kilos. Scraps and waste of wrought iron and steel, 0.10 gold escudo per 100 kilos. Scraps and waste of tinsplate, 0.10 gold escudo per 100 kilos. Scraps and waste of other non-precious metals, 30 gold escudos per 100 kilos. Empty sacks and canvas, etc., for packing purposes, 2 gold escudos per 100 kilos. Rags, 2 gold escudos per 100 kilos.
Portuguese Colonies :	
Portuguese East Africa . . . . .	Exports not specified, 2% <i>ad valorem</i> .
Portuguese West Africa . . . . .	Exports not specified, 3% <i>ad valorem</i> .
Roumania. . . . .	Scrap iron, 20% <i>ad valorem</i> .
Kingdom of the Serbs, Croats and Slovenes. . . . .	Iron scraps, 8 dinars per 100 kilos. Copper, tin and zinc scraps, 20 dinars per 100 kilos. Rubber waste, 8 dinars per 100 kilos. Rags and textile waste, 0.80 to 25 dinars per 100 kilos. Paper waste, 4 dinars per 100 kilos.
Spain. . . . .	Cork waste, 5 pesetas per metric ton. Iron and steel scrap, 5 pesetas per metric ton. Old rags, 0.50 to 4 pesetas per 100 kilos. Rubber (old), 15 pesetas per 100 kilos. Residue from jewellery and silversmiths' wares, 50 pesetas per 100 kilos.
Switzerland . . . . .	Rags, paper waste, 2 fr. per quintal. Waste from new brass and copper, cartridge cases, and copper from the furnaces of boilers, 8 fr. per quintal. Certain scrap iron, 1.20 fr. per 100 kilos.

**D. Other Products.**

22. OLD MACHINES, LOCOMOTIVES, ETC., AND PARTS THEREOF.

Austria . . . . .	1.50 gold crowns per 100 kilos.
Kingdom of the Serbs, Croats and Slovenes. . . . .	Installations of plant, complete or partial, of foreign origin, unless exported under licence, 8 dinars per 100 kilos.

23. MANURES, ANIMAL AND ARTIFICIAL FERTILISERS, ETC., BONE ASH, ETC.

EUROPE AND COLONIES :

Bulgaria. . . . .	Exports not specified, 1% <i>ad valorem</i> .
Austria . . . . .	1 gold crown per 100 kilos.
Belgian Congo . . . . .	Exports not specified, 2% <i>ad valorem</i> .

EUROPE AND COLONIES (*cont.*):

British Areas :

Bahama Islands . . . . . Guano, 10s. 6d. per ton.

Falkland Islands. . . . . Guano, 1½d. per 100 lbs.

Seychelles . . . . . Guano, 1 rupee per ton.

Dutch West Indies . . . . . Phosphate is subject to export duty of 4% *ad valorem*.

Canary Islands. . . . . All exports (see Appendix).

French Colonies :

Algeria . . . . . Phosphates, 0.50 fr. per ton.

French Equatorial Africa . . . . Fish manure, ½% *ad valorem*.

French Guiana. . . . . All exports, 1% *ad valorem*.

French Oceania . . . . . Phosphates, 1.50 fr. per ton.

Madagascar . . . . . Guano, 10% *ad valorem*.  
Phosphates, 3% *ad valorem*.  
Calcined bones, 10% *ad valorem*.

Morocco. . . . . All exports not specified, 0.5% *ad valorem*.

New Caledonia. . . . . Guano, 5% *ad valorem*.

Réunion. . . . . All exports, 3% *ad valorem*.

Tunis. . . . . Phosphates, natural, 0.50 fr. per ton.  
Superphosphates, 0.25 fr. per ton.

Italian Somaliland . . . . . Exports not specified, 5% *ad valorem*.

Portugal. . . . . Superphosphates, 0.05 gold escudo per ton.  
Exports not specified, 1% *ad valorem*.

Portuguese Colonies :

Portuguese East Africa . . . . . Whale manure, 3% *ad valorem*; not specified, 2% *ad valorem*.

Portuguese West Africa. . . . . Articles not specified, 3% *ad valorem*.

AMERICA :

Chile . . . . . Chilean nitrate or saltpeter, 3.38 gold pesos (peso of 18d. sterling) per 100 kilos.

Haiti . . . . . Guano, 2.25 gourdes per 100 lbs.

Mexico . . . . . Guano and other manures not specified, mineral fertilisers, 0.20 peso per 100 kilos. Plus 12% of the duty.

24. MANUFACTURED ARTICLES.

EUROPE AND COLONIES :

Austria . . . . . 1.50 gold crown per 100 kilos.

Belgian Congo . . . . . Exports not specified, 2% *ad valorem*.

Bulgaria. . . . . Woollen articles — 15 lev. gold per 100 kilos.  
Exports not specified, 1% *ad valorem*.

Canary Islands. . . . . All exports (see Appendix).

French Colonies :

French Establishments in India. . Cotton fabrics, 4 to 20 rupees according to size of shipment.

French Indo-China. . . . . Oils for lacquering, 5 piasters per 100 kilos.  
Gum-lac and stick-lac, 1 piaster per 100 kilos.  
Mats, reed furniture, etc., 0.50 to 3.50 piasters per 100 kilos.

EUROPE AND COLONIES (*cont.*):

French Colonies (*cont.*):

- French West Africa . . . . . Glues, 30 fr. per 100 kilos.  
Madagascar . . . . . Laces, 3% *ad valorem*.  
Morocco. . . . . Cochineal, 2.50 fr. per kantar.  
Ink, 0.5% *ad valorem*.  
Woollen fabrics, 5% *ad valorem*.  
Tanned leather, 12.50 fr. per kantar.  
Leather goods, 5% *ad valorem*.  
Certain metal articles, 5% to 10% *ad valorem*.  
Moroccan furniture, 10% *ad valorem*.  
Mats, 8% *ad valorem*.  
Pottery, 5% *ad valorem*.  
New Caledonia and Réunion. . . Exports not specified, 3% *ad valorem*.  
Portugal. . . . . Casks and barrels, 0.7 gold escudo per 100 kilos.  
Portuguese vessels sold to foreigners, 2% *ad valorem*.  
Portuguese Colonies :  
Portuguese East Africa . . . . Exports not specified, 2% *ad valorem*.  
Portuguese West Africa. . . . Exports not specified, 3% *ad valorem*.  
Roumania. . . . . Brushes of all kinds, 0.50 leu per kilo.

AMERICA :

- Costa Rica. . . . . Leather (other than sole leather), 10% *ad valorem*.  
Mexico . . . . . Iron tubes, 2 or 5 pesos per 100 kilos according to size.  
Iron ingots, 0.10 peso per 100 kilos.  
Crude iron and steel ingots, 0.25 peso per 100 kilos.  
Iron and steel cables, 3 pesos per 100 kilos.  
Tanks, cisterns, etc., capacity over 2,500 liters, 0.50  
peso per 100 kilos.  
Plus, in each case, 12% of the duty.

ASIA :

- Afghanistan . . . . . Carpets, cashmere cloth, woven silk goods, etc., 1 to 10%  
*ad valorem*.  
Iraq. . . . . Exported products, 1% *ad valorem*.  
Persia. . . . . Carpets, 25% *ad valorem*.  
Syria . . . . . Exported products, 1% *ad valorem*.

AFRICA :

- Egypt. . . . . With the exception of certain goods, exports are dutiable  
at 1% *ad valorem*. (A considerable number of locally  
manufactured articles have, however, been exempted  
from payment of this duty.)

25. ARTICLES OF HISTORIC, ARTISTIC, ARCHÆOLOGICAL, ETC., VALUE.

EUROPE AND COLONIES:

- Austria . . . . . 10% *ad valorem*.  
Belgian Congo . . . . . Exports not specified, 2% *ad valorem*.  
Bulgaria. . . . . Exports not specified, 1% *ad valorem*.  
French Colonies :  
French Guiana. . . . . All exports, 1% *ad valorem*.  
Morocco. . . . . Exports not specified, 0.5% *ad valorem*.  
New Caledonia and Réunion . . Exports not specified, 3% *ad valorem*.



EUROPE AND COLONIES (*cont.*):

Italy . . . . .	20% for the first 15,000 lire	} of the value of the exported object.
	30% " " next 15,000 "	
	40% " " " 15,000 "	
	50% " " " 15,000 "	
	60% " " " 15,000 "	
	If the value of the object exceeds 75,000 lire, then a sole duty at the rate of 40% <i>ad valorem</i> is levied.	
Italian Somaliland . . . . .	Exports not specified, 5% <i>ad valorem</i> .	
Palestine . . . . .	10% <i>ad valorem</i> .	
Portugal. . . . .	50% <i>ad valorem</i> .	
Portuguese Colonies :		
Portuguese East Africa. . . . .	Exports not specified, 2% <i>ad valorem</i> .	
Portuguese West Africa. . . . .	Exports not specified, 3% <i>ad valorem</i> .	
Spain. . . . .	Duties vary with value of articles, — from 2% <i>ad valorem</i> when valued up to 10,000 pesetas to 4% <i>ad valorem</i> when valued from 10,000 to 25,000 pesetas, and increasing the duty by 2% for each additional 25,000 pesetas value, or fraction thereof, up to a maximum of 20 per cent.	
Spanish Colonies :		
Canary Islands. . . . .	All exports (see Appendix).	

Appendix.

EXPORT DUTIES LEVIED IN GENERAL.

EUROPE AND COLONIES :

Belgian Congo . . . . .	With the exception of ivory, cattle, and hides and skins of cattle, on which special export duties are levied, all other goods and products exported are liable to a duty of 2% <i>ad valorem</i> .
British Areas :	
British North Borneo . . . . .	All exports not specified, 5% <i>ad valorem</i> . On goods specified in the Export Tariff and dutiable <i>ad valorem</i> , the duty is in general 10%.
British Somaliland . . . . .	Live-stock and all goods with the exception of a few articles ( <i>e.g.</i> empty kerosene tins and mineral-water bottles, game animals and trophies, pearls, skins of wild animals, machinery, watches and other articles exported for repair, etc.) pay on exportation 10% <i>ad valorem</i> .
Anglo-Egyptian Sudan . . . . .	All goods exported from Sudan to a destination other than Egypt, unless specifically exempt, pay a duty of 1% <i>ad valorem</i> . On goods exported to Egypt duty is refunded on production of certificate that goods have arrived at destination.
Bulgaria. . . . .	All goods exported from Bulgaria other than those mentioned in the Export Tariff pay a duty of 1% <i>ad valorem</i> .

EUROPE AND COLONIES (*cont.*):

Canary Islands. . . . . All exports — 1% *ad valorem* plus  
 { 0.25 peseta per ton on all exports to Spain.  
 0.35 peseta per ton on all exports to European countries and those on Mediterranean coast.  
 0.50 peseta per ton on all exports to all other countries. }  
 All raw materials not specified, 1.875 to 6.50 pesetas per ton, according to destination.

These destinations also apply to other export duties given under specific classes.

French Colonies :

French Guiana. . . . . All exports, 1% *ad valorem*.  
 Morocco. . . . . All exports not specified, 0.5% *ad valorem*.  
 New Caledonia. . . . . All exports not specified, 3% *ad valorem*.  
 Réunion. . . . . All exports, 3% *ad valorem*.  
 Italian Somaliland . . . . . All exports not specified, 5% *ad valorem*.  
 Portugal. . . . . Goods not specified in the Export Tariff pay *ad valorem* — 1%, and 0.5% on goods exported to colonies.

Portuguese Colonies :

Portuguese East Africa . . . . . All goods or merchandise not expressly mentioned in the Export Tariff pay on their exportation a duty of 2% *ad valorem*.  
 Portuguese West Africa. . . . . All articles not specified, 3% *ad valorem*.

AMERICA :

Brazil. . . . . All exports are dutiable in most of the Brazilian States, varying with the commodity and the State.  
 Haiti. . . . . Articles not specified, 0.55 gourde per 100 lbs.

ASIA :

Iraq. . . . . Articles not specified, 1% *ad valorem*.  
 Syria. . . . . Articles not specified, 1% *ad valorem*.  
 China. . . . . All exports are dutiable at from 7½% to 13% *ad valorem*, according to the province whence exported.

AFRICA :

Egypt. . . . . Articles not specified as free, 1% *ad valorem*.