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CONFIDENTIAL

REPORT

of the

**DEPUTATION OF THE GOVERNMENT OF
INDIA**

To

SOUTH AFRICA

WITH APPENDICES

1926



SIMLA ;
GOVERNMENT OF INDIA PRESS
1926.

1219
APPENDIX B.

ABSTRACT OF TERMS OF TARIFF ARRANGEMENT BETWEEN SOUTH AFRICA AND NEW ZEALAND.

A.—Rates of duty levied in New Zealand on South African goods under New Zealand Order in Council, dated 7th September 1925, and corresponding rates of duty leviable under the ordinary New Zealand Tariff.

| Articles. | Tariff No. | Special rates on imports from South Africa. | Items in the ordinary Tariff. | Rates of duty according to the ordinary New Zealand Tariff. | | |
|--|------------|--|-------------------------------|---|-----------------------------|-----------------------------|
| | | | | British Preferential. | Intermedi-ate. | General. |
| Feathers, ornamental (including ostrich <i>n. e. f.</i>) | 645 | 15 per cent. <i>ad val.</i> | 229 | 25 per cent. <i>ad val.</i> | 35 per cent. <i>ad val.</i> | 40 per cent. <i>ad val.</i> |
| Fish, fresh, smoked, dried, pickled, salted, preserved by cold process, or preserved by sulphurous acid, <i>n. e. f.</i> | 646 | 1½d. per lb. | 47 | 10s. per cwt. | 12s. 6d. per cwt. | 15s. per cwt. |
| Fish, potted, and preserved, <i>vis.</i> , salmon, including any liquor, oil, or sauce. | Do. | Do. | 48 | 1½d. per lb. | 3d. per lb. | 3d. per lb. |
| Fish, potted, and preserved, <i>n. e. f.</i> | Do. | Do. | 49 | 2d. per lb. including any liquor, oil, or sauce. | 3d. " | 3d. " |
| <i>NOTE.</i> —The term 'fish' is used in the Tariff in its widest sense, and includes shell fish, crustaceans and other foods obtained from the fisheries. | | | | | | |
| Fruits, dried, <i>vis.</i> , currants, raisins, figs, dates | 647 | Free. | 50 | Free. | 1d. per lb.* | 2d. per lb. |
| Fruits, dried, <i>vis.</i> , prunes | Do. | Do. | 51 | Do. | Free. | Free. |
| Fruits, dried, <i>n. e. f.</i> | Do. | Free (other than dried apples.) | 52 | 2d. per lb. | 3d. per lb. | 4d. per lb. |
| Fruits, fresh, <i>vis.</i> , apples and pears | 648 | Free. | 53 | 1d. " | 1½d. " | 1½d. " |
| Fruits, fresh, <i>vis.</i> , plums, cherries, peaches, nectarines, medlars, apricots, quinces, tomatoes, grapes, lemons and passion-fruit. | Do. | Do. | 54 | 1d. " | 1d. " | 1d. " |
| Fruits, fresh, <i>vis.</i> , currants, raspberries, gooseberries, blackberries, and strawberries. | Do. | Do. | 55 | 1d. " | 1d. " | 1d. " |
| Fruits, fresh, <i>vis.</i> , bananas, oranges, mandarins and grape-fruit. | Do. | Do. | 56 | Free. | 1d. " | 1d. " |
| Fruits, fresh, <i>n. e. f.</i> | Do. | Do. | 57 | Do. | Free. | Free. |
| Sugar, of Number 22 colour or over (Dutch Standard). | 650 | Do. | 91 | ½d. per lb. | ½d. per lb. | ½d. per lb. |
| Sugar <i>n. e. f.</i> | 650 | Do. | 92 | Free. | Free. | Free. |
| Tea, in bulk, <i>vis.</i> , in packages of 5 lbs. or over net weight of tea. | 651 | Do. | 83 | Do. | 2d. per lb. | 2d. per lb. |
| Tea, <i>n. e. f.</i> | 651 | 1d. per lb. | 84 | 2d. per lb. | 4d. per lb. | 4d. per lb. |
| Wine, Australian (not including sparkling), containing not more than 40 per cent. of proof spirit; per gallon, or for six reputed quart bottles, or the equivalent in bottles of a larger or smaller reputed capacity. | 652 | 3s. 6d. per gal. | 118 | 5s. per gal. | 5s. per gal. | 5s. per gal. |
| Wine (except sparkling and Australian), containing not more than 40 per cent. of proof spirit; per gallon, or six reputed quart bottles, or the equivalent in bottles of a larger or smaller reputed capacity. | 652 | 3s. 6d. per gal. | 119 | 6s. per gal. | 6s. per gal. | 6s. per gal. |
| Wine, sparkling all kinds, containing not more than 40 per cent. of proof spirit; per gallon, or six reputed quart bottles, or the equivalent in bottles of a larger or smaller reputed capacity. | 653 | 3s. 6d. per gal. | 120 | 15s. per gal. | 15s. per gal. | 15s. per gal. |
| All other goods (except spirits and tobacco) | 654—655 | 3 per cent. less than the duty which would otherwise be payable. | ... | ... | ... | ... |

* Suspended duty, which may be brought into operation by Order in Council.

B.—Statement showing preferential rebates of duty granted by South Africa to certain products and manufactures of New Zealand.

| Tariff Item. | Articles. | Maximum duty. | Amount of Rebate. |
|--------------|--|--|--|
| 5 | Butter | £ s. d. 0 0 2½ per lb. | £ s. d. 0 0 0¼ per lb. |
| 8(a) | Cheese: made from milk or cream, from which no fat has been abstracted, and to which no animal or vegetable fat has been added | 30 per cent. ad val. or £ s. d. 0 0 4 per lb. | 5 per cent. ad val. or £ s. d. 0 0 0¼ per lb. |
| 21(b) | Foods: patent or proprietary farinaceous and cereal foods | 25 per cent. ad val. whichever duty shall | be the greater. 5 per cent. ad val. |
| 26 | Hops: in bulk | 5 " " | Free. |
| 30(b) | Meats: other than bacon and ham | £ s. d. 0 0 1¼ per lb. | £ s. d. 0 0 0¼ per lb. |

Note.—As regards agreements in accordance with section 8 of the South African Tariff Act, it is understood that no special arrangement exists as between South Africa and New Zealand, but the above special rates of duty are in force.

APPENDIX 7.

Abstract of South African duties on articles in which India is specially interested.

| Item. | Article. | | Maximum duty. | Minimum duty. | Rebates granted by S. Africa to other countries. | | |
|-----------------------------------|--|--|--|---|--|---------|--------------|
| | | | | | U. K. | Canada. | New Zealand. |
| I.—APPAREL. | | | | | | | |
| 65 | Clothing— | | | | | | |
| | (a) Bespoke, or made by a tailor or dress-maker to the order of an individual (not including under clothing). | <i>Ad val.</i> | 30 per cent. | 30 per cent. | | | |
| | (b) Ready-made— | | | | | | |
| | (i) New coats, vests and trousers for men (not including boys' and infants' and not including oilskin clothing). | " | 20 per cent. | 20 per cent. | | | |
| | (ii) Other, including under clothing, <i>n. e. c.</i> | " | 15 per cent. | 15 per cent. | | | |
| | (c) Shirts, collars and pyjamas of silk or artificial silk or mixtures thereof with any other material. | " | 25 per cent. | 25 per cent. | | | |
| | (d) Second-hand, for sale— | | | | | | |
| | (i) Overcoats | <i>sq. yd.</i> thereafter or <i>ad val.</i> | <i>£ s. d.</i> 0 3 6 up to 30th June 1927. 0 4 0 in each case. | <i>£ s. d.</i> 0 5 6 0 4 0 in each case. | | | |
| | (ii) Coats, vests, trousers, cloaks, mantles or shawls. | <i>each</i> thereafter or <i>ad val.</i> | <i>£ s. d.</i> 0 3 0 up to 30th June 1927. 0 3 6 in each case. | <i>£ s. d.</i> 0 3 0 0 3 6 in each case. | | | |
| | | | 25 per cent. | 25 per cent. | | | |
| | | | whichever duty shall be the greater. | whichever duty shall be the greater. | | | |
| II.—COFFEES. | | | | | | | |
| 13 | Coffee— | | | | | | |
| | (a) Raw | <i>per lb.</i> | <i>£ s. d.</i> 0 0 0½ | <i>£ s. d.</i> 0 0 0½ | | | |
| | (b) Roasted or ground | " | 0 0 2 | 0 0 2 | | | |
| | (c) Mixed | " | 0 0 3 | 0 0 3 | | | |
| III.—COIR. | | | | | | | |
| 64 | Coir, including twisted coir yarn, raw, waste and unmanufactured. | ... | Free. | Free. | | | |
| 63 | (b) Coir mats and coir matting | <i>Ad. val.</i> | 25 per cent. | 25 per cent. | | | |
| IV.—DRUGS AND MEDICINES. | | | | | | | |
| 224 | Drugs and apothecary ware, <i>n. e. c.</i> | " | 20 per cent. | 20 per cent. | | | |
| V.—TANNING SUBSTANCES. | | | | | | | |
| 263 | Substances for tanning industry | ... | Free. | Free. | | | |
| VI.—FRUITS AND VEGETABLES. | | | | | | | |
| 22 | Fruits— | | | | | | |
| | (a) Fresh or Green | <i>Ad. val.</i> | 5 per cent. | Free. | | | |
| | (b)* | | | | | | |
| | (c) Dates— | | | | | | |
| | (1) in bulk | <i>per lb.</i> | <i>£ s. d.</i> 0 0 0½ | <i>£ s. d.</i> 0 0 0½ | | | |
| | (2) in cartons | " | 0 0 1 | 0 0 1 | | | |
| | (d) Dried of all kinds, not including dates and nuts. | " | 0 0 2½ | 0 0 2 | | | |

| Items. | Articles. | Maximum duty. | Minimum duty. | Rebates granted by S. Africa to other countries. | | |
|--|---|-------------------------------|------------------|--|--|--------------|
| | | | | U. K. | Canada. | New Zealand. |
| VI.—FRUITS AND VEGETABLES— <i>contd.</i> | | | | | | |
| 46 | Vegetables— | | | | | |
| | (a) Fresh or Green, but not including potatoes, onions or garlic. | Free. | Free. | ... | ... | ... |
| | (b)* | | | | | |
| VII.—GRAIN, PULSES AND FLOUR. | | | | | | |
| 15 | (d) Rice, in the grain | per 100 lbs. £ s. d. 0 1 0 | £ s. d. 0 1 0 | | | |
| 35 | (e) Beans, dried | " 0 2 0 | 0 1 10 | | | |
| 15 | (e) (i) Wheat, in the grain | " 0 1 7 | 0 1 5 | £ s. d. 0 0 2 per 100 lbs. on the maximum duty. (vide Sec. 6 of the South African Cust. and Exc. Act 1926.) | £ s. d. 0 0 2 per 100 lbs. on the maximum duty. | |
| VIII.—HIDES AND SKINS. | | | | | | |
| 4 | Skins of animals, not being manufactured, polished or further prepared than dried or cleaned, but in their raw and unmanufactured state. | Free. | Free. | | | |
| 254 | Leather, in the piece— | | | | | |
| | (a) Patent and enamelled | | | | | |
| | (b) Morocco, and sheepskin tanned with sumac and grained to imitate morocco. | Free. | Free. | | | |
| | (c) Pig skin | | | | | |
| | (d) Valve hide | | | | | |
| 255 | Leather, in the piece, viz— | | | | | |
| | (a) Black calf, being whole skins, the free on board price of which is not less than 1s. 3d. per square foot. | Free. | Free. | | | |
| | (b) Coloured calf (other than black), being whole skins, the free on board price of which is not less than 1s. 6d. per square foot. | Free. | Free. | | | |
| | (c) Black glaze kid, the free on board price of which is not less than 1s. 3d. per square foot. | Free. | Free. | | | |
| | (d) Coloured glaze kid (other than black), the free on board price of which is not less than 1s. 6d. per square foot. | | | | | |
| | (e) Suede, Velour and Velvet finish leathers (not including the made from split goat or sheep skins and not including leather known as chamois), the free on board price of which is not less than 1s. 6d. per square foot. | Free. | Free. | | | |
| | (f) Lining leather, notwithstanding any thing contained in sub-sections (a) to (e). | | | | | |

(b)* Vegetables, tinned, etc., are shown under "Provisions".

| Item. | Articles. | — | Maximum duty. | Minimum duty. | Rebates granted by S. Africa to other countries. | | |
|---------------------------------------|---|---------------------------|--------------------------------------|----------------------------------|--|---------|--------------|
| | | | | | U. K. | Canada. | New Zealand. |
| VIII.—HIDES AND SKINS— <i>concid.</i> | | | | | | | |
| 256 | Leather, in the piece, not elsewhere enumerated:— | | | | | | |
| | (a) Bellies and shoulders, imported separately. | <i>Ad val.</i> | 20 per cent. | 20 per cent. | ... | ... | ... |
| | (b) Other | Per lb. or <i>ad val.</i> | £ s. d. 0 0 6 20 per cent. | £ s. d. 0 0 6 20 per cent. | ... | ... | ... |
| | | | whichever duty shall be the greater. | | | | |
| IX.—LAC. | | | | | | | |
| 205 | Shellac, dry, in bulk | <i>Ad val.</i> | 5 per cent. | 5 per cent. | ... | ... | ... |
| 371 | Shellac, dry, in bulk for industrial purposes. | ... | Free. | Free. | ... | ... | ... |
| X.—METALS. | | | | | | | |
| 122 | Iron and Steel— | | | | | | |
| | (a) In blocks, ingots, pigs, billets, slabs, blooms, and like crude manufactures, and scrap. | <i>Ad val.</i> | 3 per cent. | Free. | The whole duty. | ... | ... |
| | (b) Plates and sheets: plain, corrugated or galvanized, including tin plate but not including lacquered, enamelled, varnished, printed, lithographed or embossed. | " | 3 per cent. | " | | ... | ... |
| | (c) Angle, bar, channel, hoop, rod, H, T, and similar iron or steel, not perforated or put together or worked up in any way, and not specially provided for and baling clips. | " | 3 per cent. | " | | ... | ... |
| | (d) Drill steel | " | 3 per cent. | " | | ... | ... |
| | (e) Tool steel | " | " | " | | ... | ... |
| | (f) Hoop Iron and Hoop Steel, shaped or fashioned for Cooperage | ... | Free. | " | | ... | ... |
| | (g) Metal parts of Steel window frames | <i>Ad val.</i> | 15 per cent. | 15 per cent. | | ... | ... |
| 123 | Lead: Sheet and foil | ... | Free. | Free. | ... | ... | |
| 126 | Metals of all sorts, other than iron and steel s. c. c. | ... | " | " | ... | ... | |
| 180 | (b) Micanite sheets | <i>Ad val.</i> | 20 per cent. | 15 per cent. | ... | ... | |
| XI.—OILS. | | | | | | | |
| 200 | Oils, mineral— | | | | | | |
| | (a) Crude | <i>Ad val.</i> | 20 per cent. | 15 per cent. | ... | ... | ... |
| | (b) Illuminating and burning having a specific gravity of less than 900 at 60° Fahrenheit and a flashpoint of not more than 150° Fahrenheit | Per Imp. gallon. | £ s. d. 0 0 1 | £ s. d. 0 0 1 | ... | ... | ... |
| | (c) transformer and tranzil | Per Imp. gallon. | £ s. d. 0 0 1 | £ s. d. 0 0 1 | ... | ... | ... |
| | (d) Other, s.c.c. | <i>Ad val.</i> | 20 per cent. | 15 per cent. | ... | ... | ... |
| 375 | Crude mineral oils for manufacture of preparations for roadmaking. | ... | Free. | Free. | ... | ... | ... |
| 202 | Oils, vegetable or animal, s.c.c. | <i>Ad val.</i> | 20 per cent. | 20 per cent. | ... | ... | ... |
| 343, 353, 360 & 371 | { Linseed and Castor oils, imported for specified industrial purposes and Cotton seed oil imported for general industrial purposes. } | ... | Free. | Free. | ... | ... | ... |

| Item. | Article. | — | Maximum duty. | Minimum duty. | Rebates granted by S. Africa to other countries. | | |
|--|---|------------------------------|------------------------|------------------------|--|---------|---------------------------------|
| | | | | | U. K. | Canada. | New Zealand. |
| XII.—PARAFFIN WAX. | | | | | | | |
| 210 | (b) Waxes, other, <i>s.e.c.</i> | <i>Ad val.</i> | 20 per cent. | 20 per cent. | | | |
| 345, 360 & 371 | { Paraffin wax imported for industrial purposes. | ... | Free. | Free. | | | |
| XIII.—PROVISIONS. | | | | | | | |
| 36 | (a) Pickles, sauces, chutneys, and other condiments. | Per lb. | £ s. d. 0 0 2½ | £ s. d. 0 0 2 | | | |
| 46 | (b) Vegetables, tinned or otherwise preserved. | <i>Ad val.</i> | 20 per cent. | 20 per cent. | | | |
| 22 | (b) Fruits, bottled, tinned or otherwise preserved, except crystallized fruits; but including pulp and candied peel. | per lb. | £ s. d. 0 0 2½ | £ s. d. 0 0 2 | ... | ... | ... |
| 27 | Jams, Jellies and honey | per lb. or <i>ad val.</i> | 0 0 2½ 30 per cent. | 0 0 2½ 30 per cent. | ... | ... | ... |
| 5 | Butter | per lb. | 0 0 2½ | 0 0 2 | 0 0 0½ per lb. on maximum duty (<i>s.e.c.</i> sec. 6 of the S.A. Cust. and Exc. Act). | | 0 0 0½ per lb. on maximum duty. |
| 20 | Macaroni, spaghetti and vermicelli | <i>Ad val.</i> | 20 per cent. | 20 per cent. | ... | ... | ... |
| XIV.—SPICES. | | | | | | | |
| 41 | Spices— | | £ s. d. | £ s. d. | | | |
| | (a) Not ground or crushed | per lb. | 0 0 0½ | Free. | ... | ... | ... |
| | (b) Other | " | 0 0 2½ | 0 0 2 | ... | ... | ... |
| XV.—TEA. | | | | | | | |
| 45 | Tea— | | £ s. d. | £ s. d. | | | |
| | (a) In packets or tins, not exceeding 10 lbs. each in weight. | per lb. | 0 0 6 | 0 0 6 | ... | ... | ... |
| | (b) In larger containers | " | 0 0 4 | 0 0 4 | ... | ... | ... |
| XVI.—TEXTILES. | | | | | | | |
| Cotton piece-goods— | | | | | | | |
| 76 | Piece-goods, not being blanketing or Kafir sheeting— | | | | | | |
| | (a) Cotton (that is, piece-goods containing 50 per cent. or more of cotton), the free on board price of which per yard— | | | | | | |
| | (i) does not exceed 1s. 3d. | <i>Ad val.</i> | 12½ per cent. | 7½ per cent. | 5 per cent. on the maximum duty. | ... | ... |
| | (ii) exceeds 1s. 3d. | <i>Ad val.</i> | 12½ per cent. | 12½ per cent. | ... | ... | ... |
| NOTE.—In the case of piece-goods exceeding 50 ins. in width "yard" shall mean 93 ins. by 50 ins. in width, and the price shall be calculated proportionately to the width. | | | | | | | |
| Jute Manufactures— | | | | | | | |
| 59 | (b) Jute bags, bagging and sacking, in the piece | ... | Free | Free | ... | ... | ... |

| Item. | Article. | Maximum duty. | Minimum duty. | Rebates granted by S. Africa to other countries. | | |
|-------------------------------|---|---|----------------------------------|---|-----------------|--------------|
| | | | | U. K. | Canada. | New Zealand. |
| XVII.—WOOD AND TIMBER. | | | | | | |
| 279 | Wood:— | | | | | |
| | (a) Unmanufactured | <i>Ad val.</i> 3 per cent. | Free | The whole duty (<i>vide</i> section 6 of the S. A. Cust and Exc. Act, 1926). | The whole duty. | |
| | (b) Ceiling and flooring boards, planed, tongued and grooved. | 3 per cent. | 3 per cent. | | | |
| XVIII.—TOBACCO. | | | | | | |
| 53 | Cigars and Cigarillos | Per lb. (and in addition <i>ad val.</i>) £ s. d. 0 8 6 15 per cent. | £ s. d. 0 8 6 15 per cent. | | | |
| 54 | Cigarettes | Per lb (and in addition <i>ad val.</i>) 0 6 0 15 per cent. | 0 6 0 15 per cent. | | | |
| 55 | Goorak or gooraco and hookah mixture and all imitations or substitutes therefor or for tobacco. | Per lb. 0 6 0 | 0 6 0 | | | |
| 56 | Snuff | " 0 4 0 | 0 4 0 | | | |
| 57 | Tobacco, manufactured | " 0 5 0 | 0 5 0 | | | |
| 58 | Tobacco, unmanufactured. | " 0 3 6 | 0 3 6 | | | |